

AGGREGATED INFORMATION FOR KWAZULU-NATAL
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	54 946 915	55 384 227	16 199 567	29.5%	14 204 906	25.9%	13 138 899	23.7%	43 543 372	78.6%	10 741 436	74.4%	22.3%
Property rates	9 736 708	9 740 705	2 672 068	27.4%	2 660 587	27.3%	2 620 192	26.9%	7 952 848	81.6%	1 787 977	75.7%	46.5%
Property rates - penalties and collection charges	273 381	277 061	31 578	11.6%	39 753	14.5%	44 724	16.1%	116 056	41.9%	42 943	69.8%	4.1%
Service charges - electricity revenue	19 001 579	19 079 481	5 151 671	27.1%	4 481 369	23.6%	3 936 413	20.6%	13 569 454	71.1%	4 186 170	73.4%	(6.0%)
Service charges - water revenue	5 373 418	5 404 123	1 619 158	30.1%	1 010 912	18.8%	1 061 709	19.6%	3 691 779	68.3%	1 156 787	67.5%	(8.2%)
Service charges - sanitation revenue	1 395 660	1 401 842	437 358	31.3%	324 906	23.3%	289 996	20.7%	1 052 259	75.1%	359 517	73.2%	(19.3%)
Service charges - refuse revenue	1 086 003	1 091 330	335 784	30.9%	206 451	19.0%	263 963	24.2%	806 198	73.9%	267 770	75.1%	(1.4%)
Service charges - other	198 754	209 232	53 905	27.1%	56 544	28.4%	64 153	30.7%	174 602	83.4%	59 004	64.0%	8.7%
Rental of facilities and equipment	593 842	596 409	101 412	17.1%	81 598	13.7%	169 449	28.4%	352 460	59.1%	147 706	67.4%	14.7%
Interest earned - external investments	1 203 469	1 221 500	277 145	23.0%	248 129	20.6%	561 721	46.0%	1 086 995	89.0%	230 572	56.3%	143.6%
Interest earned - outstanding debtors	334 980	349 594	104 491	31.2%	113 124	33.8%	136 622	39.1%	354 237	101.3%	124 609	86.3%	9.6%
Dividends received	7 500	7 500	-	-	467	6.2%	-	-	467	6.2%	-	-	-
Fines	248 299	250 723	34 177	13.8%	70 950	28.6%	63 108	25.2%	168 235	67.1%	43 796	44.9%	44.1%
Licences and permits	133 482	131 045	27 726	20.8%	27 973	21.0%	34 141	26.1%	89 840	68.6%	24 188	72.0%	41.1%
Agency services	39 291	39 290	9 773	24.9%	7 957	20.3%	10 088	25.7%	27 818	70.8%	9 369	71.4%	7.7%
Transfers recognised - operational	11 879 014	11 882 794	4 280 504	36.0%	3 576 512	30.1%	2 824 277	23.8%	10 681 293	89.9%	1 993 597	85.5%	41.7%
Other own revenue	3 356 397	3 613 070	1 040 796	31.0%	1 286 080	38.3%	1 054 751	29.2%	3 381 627	93.6%	303 413	63.0%	247.6%
Gains on disposal of PPE	85 139	88 528	22 019	25.9%	11 593	13.6%	3 591	4.1%	37 203	42.0%	4 017	40.8%	(10.6%)
Operating Expenditure	55 039 803	55 403 194	11 769 760	21.4%	12 867 400	23.4%	11 900 326	21.5%	36 537 486	65.9%	11 632 275	67.3%	2.3%
Employee related costs	15 836 818	15 776 541	3 561 132	22.5%	4 099 264	25.9%	3 477 080	22.0%	11 137 477	70.6%	3 295 547	72.2%	5.5%
Remuneration of councillors	692 561	682 145	147 556	21.3%	155 937	22.5%	155 754	22.8%	459 247	67.3%	156 944	73.6%	(.8%)
Debt impairment	1 394 921	1 397 402	200 561	14.4%	268 528	19.3%	244 348	17.5%	713 437	51.1%	361 089	33.2%	(32.3%)
Depreciation and asset impairment	4 639 363	4 674 734	880 601	19.0%	1 040 493	22.4%	1 183 898	25.3%	3 104 992	66.4%	1 184 216	70.9%	-
Finance charges	1 747 103	1 727 621	131 504	7.5%	367 015	21.0%	509 519	29.5%	1 008 037	58.3%	126 488	42.5%	302.8%
Bulk purchases	16 355 993	16 435 610	4 074 363	24.9%	3 298 409	20.2%	3 404 279	20.7%	10 777 050	65.6%	3 341 874	72.2%	1.9%
Other Materials	825 574	855 704	106 504	12.9%	137 909	16.7%	231 323	27.0%	475 735	55.6%	118 113	45.7%	95.8%
Contracted services	5 677 871	5 838 836	1 037 460	18.3%	1 555 279	27.4%	1 284 156	22.0%	3 876 895	66.4%	1 143 757	63.8%	12.3%
Transfers and grants	787 087	742 057	154 525	19.6%	204 819	26.0%	141 789	19.1%	501 133	67.5%	148 882	56.5%	(4.8%)
Other expenditure	7 081 776	7 271 855	1 455 560	20.6%	1 739 742	24.6%	1 250 097	17.2%	4 445 399	61.1%	1 735 898	64.7%	(28.0%)
Loss on disposal of PPE	735	688	19 994	2 719.3%	5	.6%	18 084	2 627.5%	38 082	5 533.0%	19 467	783.9%	(7.1%)
Surplus/(Deficit)	(92 888)	(18 968)	4 429 806		1 337 506		1 238 574		7 005 886		(890 840)		
Transfers recognised - capital	8 891 921	8 588 701	1 718 927	19.3%	2 195 001	24.7%	1 558 340	18.1%	5 472 268	63.7%	1 721 688	62.0%	(9.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	37 850	22 646	-	-	109	3%	(538)	(2.4%)	(429)	(1.9%)	526	5.9%	(202.3%)
Surplus/(Deficit) after capital transfers and contributions	8 836 883	8 592 379	6 148 734		3 532 617		2 796 376		12 477 726		831 375		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8 836 883	8 592 379	6 148 734		3 532 617		2 796 376		12 477 726		831 375		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 836 883	8 592 379	6 148 734		3 532 617		2 796 376		12 477 726		831 375		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 836 883	8 592 379	6 148 734		3 532 617		2 796 376		12 477 726		831 375		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	13 816 619	14 175 781	2 264 295	16.4%	3 059 527	22.1%	2 478 001	17.5%	7 801 823	55.0%	2 371 227	55.6%	4.5%
National Government	8 001 728	8 132 079	1 411 569	17.6%	1 809 123	22.6%	1 296 894	15.9%	4 517 586	55.6%	1 338 843	56.3%	(3.1%)
Provincial Government	986 191	1 076 819	117 049	11.9%	424 663	43.1%	121 984	11.3%	663 696	61.6%	202 175	119.4%	(39.7%)
District Municipality	-	-	-	-	-	-	734	-	734	-	-	-	(100.0%)
Other transfers and grants	8 009	45 100	2 187	27.3%	4 405	55.0%	693	1.5%	7 284	16.2%	786	4.2%	(11.9%)
Transfers recognised - capital	8 995 928	9 253 997	1 530 805	17.0%	2 238 190	24.9%	1 420 305	15.3%	5 189 300	56.1%	1 541 804	59.0%	(7.9%)
Borrowing	1 458 772	1 511 096	11 501	.8%	94 384	6.5%	48 162	3.2%	154 047	10.2%	70 633	48.6%	(31.8%)
Internally generated funds	3 239 002	3 252 559	689 237	21.3%	672 310	20.8%	974 440	30.0%	2 335 986	71.8%	705 279	48.2%	38.2%
Public contributions and donations	122 917	158 128	32 752	26.6%	54 643	44.5%	35 094	22.2%	122 489	77.5%	53 511	59.8%	(34.4%)
Capital Expenditure Standard Classification	13 816 619	14 175 781	2 264 295	16.4%	3 059 527	22.1%	2 478 001	17.5%	7 801 823	55.0%	2 371 202	55.6%	4.5%
Governance and Administration	883 637	1 006 907	89 274	10.1%	126 145	14.3%	186 432	18.5%	401 851	39.9%	105 231	50.1%	77.2%
Executive & Council	235 485	138 512	38 596	16.4%	37 983	16.1%	40 575	29.3%	117 154	84.6%	36 976	61.7%	9.7%
Budget & Treasury Office	322 698	319 432	19 445	6.0%	20 566	6.4%	66 636	20.9%	106 647	33.4%	35 757	41.7%	86.4%
Corporate Services	325 455	548 964	31 233	9.6%	67 596	20.8%	79 221	14.4%	178 050	32.4%	32 498	44.4%	143.8%
Community and Public Safety	2 228 025	2 281 414	354 005	15.9%	497 200	22.3%	307 822	13.5%	1 159 027	50.8%	289 915	44.7%	6.2%
Community & Social Services	602 806	689 822	77 766	12.9%	81 118	13.5%	59 451	8.6%	218 335	31.7%	67 937	44.4%	(12.5%)
Sport And Recreation	191 128	122 130	12 971	6.8%	22 161	11.6%	19 455	15.9%	54 587	44.7%	9 235	41.0%	110.7%
Public Safety	106 971	124 913	3 232	3.0%	13 856	13.0%	14 273	11.4%	31 360	25.1%	11 918	42.2%	19.8%
Housing	1 289 750	1 312 383	257 265	19.9%	379 486	29.4%	213 196	16.2%	849 947	64.8%	198 482	46.0%	7.4%
Health	37 370	32 166	2 772	7.4%	580	1.6%	1 448	4.5%	4 799	14.9%	2 343	30.6%	(38.2%)
Economic and Environmental Services	4 381 464	4 515 406	709 507	16.2%	972 920	22.2%	676 568	15.0%	2 358 995	52.2%	926 253	66.2%	(27.0%)
Planning and Development	770 396	973 627	115 216	15.0%	188 223	24.4%	137 006	14.1%	440 444	45.2%	113 702	55.6%	20.5%
Road Transport	3 609 408	3 539 825	594 291	16.5%	784 697	21.7%	538 964	15.2%	1 917 952	54.2%	812 142	68.2%	(33.6%)
Environmental Protection	1 660	1 955	-	-	-	-	599	30.6%	599	30.6%	409	45.2%	46.6%
Trading Services	6 186 927	6 207 047	1 107 997	17.9%	1 451 195	23.5%	1 289 903	20.8%	3 849 095	62.0%	1 038 703	54.2%	24.2%
Electricity	1 246 527	1 222 114	135 922	10.9%	178 376	14.3%	330 372	27.0%	644 670	52.8%	188 727	53.4%	75.1%
Water	3 525 019	3 631 854	767 843	21.8%	898 731	25.5%	663 888	18.3%	2 330 462	64.2%	660 843	58.8%	.5%
Waste Water Management	1 247 979	1 192 045	203 232	16.3%	357 825	28.7%	264 877	22.2%	825 935	69.3%	167 401	41.1%	58.2%
Waste Management	167 403	161 033	1 000	.6%	16 263	9.7%	30 766	19.1%	48 028	29.8%	21 732	42.0%	41.6%
Other	136 567	165 006	3 512	2.6%	12 067	8.8%	17 275	10.5%	32 854	19.9%	11 100	19.5%	55.6%

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	61 118 282	61 441 432	17 621 564	28.8%	17 440 847	28.5%	16 020 546	26.1%	51 082 957	83.1%	13 435 671	82.8%	19.2%
Property rates, penalties and collection charges	9 316 736	9 362 542	2 395 114	25.7%	2 684 523	28.8%	2 531 896	27.0%	7 611 534	81.3%	1 781 362	75.9%	42.1%
Service charges	25 197 152	25 344 167	5 206 049	20.7%	6 520 008	25.9%	6 491 149	25.6%	18 217 206	71.9%	4 969 822	71.3%	30.6%
Other revenue	4 171 562	4 313 567	2 280 844	54.7%	1 950 957	46.8%	1 666 738	38.6%	5 898 539	136.7%	791 330	134.1%	110.6%
Government - operating	11 937 107	11 798 244	4 332 402	36.3%	3 410 815	28.6%	2 818 684	23.9%	10 561 901	89.5%	2 774 995	91.1%	1.6%
Government - capital	9 056 242	9 164 456	2 953 782	32.6%	2 566 450	28.3%	1 857 218	20.3%	7 377 451	80.5%	2 834 341	90.8%	(34.5%)
Interest	1 439 483	1 458 456	453 372	31.5%	308 093	21.4%	654 860	44.9%	1 416 325	97.1%	283 604	56.3%	130.9%
Dividends	-	-	1	-	-	-	-	-	1	-	215	-	(100.0%)
Payments	(48 249 690)	(49 362 046)	(14 494 739)	30.0%	(13 964 419)	28.9%	(13 286 066)	26.9%	(41 745 225)	84.6%	(9 342 076)	84.9%	42.2%
Suppliers and employees	(45 977 774)	(46 330 029)	(14 220 283)	30.9%	(13 464 320)	29.3%	(12 682 087)	27.4%	(40 366 691)	87.1%	(9 056 705)	86.5%	40.0%
Finance charges	(1 798 666)	(2 386 319)	(138 632)	7.7%	(361 564)	20.1%	(505 500)	21.2%	(1 005 695)	42.1%	(118 634)	49.0%	326.1%
Transfers and grants	(473 250)	(645 698)	(135 825)	28.7%	(138 535)	29.3%	(98 479)	15.3%	(372 839)	57.7%	(166 737)	72.0%	(40.9%)
Net Cash from/(used) Operating Activities	12 868 592	12 079 386	3 126 824	24.3%	3 476 428	27.0%	2 734 479	22.6%	9 337 732	77.3%	4 093 595	76.7%	(33.2%)
Cash Flow from Investing Activities													
Receipts	279 272	293 364	147 848	52.9%	67 650	24.2%	192 555	65.6%	408 053	139.1%	67 080	63.8%	187.1%
Proceeds on disposal of PPE	219 094	248 413	59 588	27.2%	10 628	4.9%	11 354	4.6%	81 570	32.8%	72 465	33.2%	(84.3%)
Decrease in non-current debtors	(1 746)	(1 503)	3 583	(205.2%)	4 944	(283.1%)	81 849	(5 444.8%)	90 376	(6 012.0%)	6 159	1.2%	1 228.9%
Decrease in other non-current receivables	(2 854)	(6 957)	49 194	(1 723.5%)	13 190	(462.1%)	27	(4.4%)	62 411	(897.1%)	(32 474)	(244.4%)	(100.1%)
Decrease (increase) in non-current investments	64 779	53 410	35 483	54.8%	38 888	60.0%	99 326	186.0%	173 697	325.2%	20 930	404.1%	374.6%
Payments	(13 667 644)	(13 509 927)	(2 837 081)	20.8%	(2 473 380)	18.1%	(2 415 179)	17.9%	(7 725 640)	57.2%	(2 210 374)	54.1%	9.3%
Capital assets	(13 667 644)	(13 509 927)	(2 837 081)	20.8%	(2 473 380)	18.1%	(2 415 179)	17.9%	(7 725 640)	57.2%	(2 210 374)	54.1%	9.3%
Net Cash from/(used) Investing Activities	(13 388 372)	(13 216 563)	(2 689 233)	20.1%	(2 405 730)	18.0%	(2 222 623)	16.8%	(7 317 587)	55.4%	(2 143 294)	53.8%	3.7%
Cash Flow from Financing Activities													
Receipts	1 689 471	1 598 278	249 162	14.7%	237 663	14.1%	293 255	18.3%	780 081	48.8%	13 358	37.9%	2 095.3%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 592 069	1 503 503	221 164	13.9%	235 571	14.8%	50 000	3.3%	506 735	33.7%	143 879	95.3%	(65.2%)
Increase (decrease) in consumer deposits	97 402	94 775	27 997	28.7%	2 092	2.1%	243 255	256.7%	273 345	288.4%	(130 521)	(57.3%)	(286.4%)
Payments	(1 518 459)	(1 514 028)	(359 968)	23.7%	(277 032)	18.2%	(450 640)	29.8%	(1 087 641)	71.8%	(309 207)	73.4%	45.7%
Repayment of borrowing	(1 518 459)	(1 514 028)	(359 968)	23.7%	(277 032)	18.2%	(450 640)	29.8%	(1 087 641)	71.8%	(309 207)	73.4%	45.7%
Net Cash from/(used) Financing Activities	171 012	84 250	(110 807)	(64.8%)	(39 369)	(23.0%)	(157 384)	(186.8%)	(307 560)	(365.1%)	(295 849)	94.8%	(46.8%)
Net Increase/(Decrease) in cash held	(348 767)	(1 052 927)	326 784	(93.7%)	1 031 328	(295.7%)	354 472	(33.7%)	1 712 585	(162.6%)	1 654 452	294.0%	(78.6%)
Cash/cash equivalents at the year begin:	10 659 722	11 779 556	10 969 055	102.9%	11 295 839	106.0%	12 327 168	104.6%	10 969 055	93.1%	11 202 925	85.0%	10.0%
Cash/cash equivalents at the year end:	10 249 763	10 726 629	11 295 839	110.2%	12 327 168	120.3%	12 681 640	118.2%	12 681 640	118.2%	12 857 378	105.7%	(1.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	287 139	6.9%	169 860	4.1%	162 169	3.9%	3 529 849	85.1%	4 149 017	26.0%	52 727	1.3%	244 359
Trade and Other Receivables from Exchange Transactions - Electricity	944 157	48.4%	278 406	14.3%	109 583	5.6%	617 878	31.7%	1 950 024	12.2%	34 622	1.8%	74 465
Receivables from Non-exchange Transactions - Property Rates	453 249	10.6%	158 856	3.7%	102 062	2.4%	3 545 840	83.2%	4 260 008	26.7%	6 597	.2%	469 244
Receivables from Exchange Transactions - Waste Water Management	113 988	11.8%	94 604	9.8%	42 345	4.4%	718 164	74.1%	969 101	6.1%	8 397	.9%	67 511
Receivables from Exchange Transactions - Waste Management	57 479	9.3%	38 970	6.3%	16 187	2.6%	506 973	81.8%	619 610	3.9%	1 066	.2%	24 152
Receivables from Exchange Transactions - Property Rental Debtors	4 630	1.9%	14 747	6.0%	5 078	2.1%	219 584	90.0%	244 040	1.5%	480	.2%	31 008
Interest on Arrear Debtor Accounts	(13 041)	(.6%)	33 953	1.6%	27 440	1.3%	2 104 040	97.8%	2 152 391	13.5%	2 364	.1%	176 540
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	(77)	(1.6%)	146	3.0%	34	.7%	4 754	97.9%	4 857	-	47	1.0%	-
Other	42 803	2.7%	85 787	5.3%	45 882	2.9%	1 429 678	89.1%	1 604 150	10.1%	88 087	5.5%	83 265
Total By Income Source	1 890 326	11.8%	875 330	5.5%	510 780	3.2%	12 676 761	79.5%	15 953 197	100.0%	194 388	1.2%	1 170 543
Debtors Age Analysis By Customer Group													
Organs of State	62 358	6.5%	88 118	9.2%	28 436	3.0%	783 707	81.4%	962 620	6.0%	13 973	1.5%	84 442
Commercial	1 038 755	27.9%	276 671	7.4%	168 320	4.5%	2 243 420	60.2%	3 727 166	23.4%	82 164	2.2%	356 284
Households	678 863	6.5%	478 704	4.6%	289 755	2.8%	8 963 816	86.1%	10 411 138	65.3%	90 491	.9%	634 958
Other	110 349	12.9%	31 837	3.7%	24 270	2.8%	685 818	80.5%	852 273	5.3%	7 759	.9%	94 859
Total By Customer Group	1 890 326	11.8%	875 330	5.5%	510 780	3.2%	12 676 761	79.5%	15 953 197	100.0%	194 388	1.2%	1 170 543

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	947 466	94.2%	11 045	1.1%	8 979	.9%	37 864	3.8%	1 005 353	29.8%
Bulk Water	182 931	95.7%	655	.3%	-	-	7 657	4.0%	191 243	5.7%
PAYE deductions	106 136	99.3%	764	.7%	-	-	-	-	106 900	3.2%
VAT (output less input)	4 241	100.0%	-	-	-	-	-	-	4 241	.1%
Pensions / Retirement	138 024	99.8%	336	.2%	-	-	-	-	138 360	4.1%
Loan repayments	1 042	.1%	11 667	1.4%	272 732	32.6%	550 400	65.8%	835 841	24.8%
Trade Creditors	664 167	76.6%	49 923	5.8%	12 459	1.4%	140 488	16.2%	867 037	25.7%
Auditor-General	2 202	58.8%	1 175	31.4%	349	9.3%	18	.5%	3 744	.1%
Other	163 780	74.7%	19 456	8.9%	2 213	1.0%	33 780	15.4%	219 229	6.5%
Total	2 209 988	65.5%	95 020	2.8%	296 733	8.8%	770 206	22.8%	3 371 947	100.0%

Contact Details

Municipal Manager		
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	31 267 560	31 358 677	8 875 973	28.4%	8 135 683	26.0%	7 753 967	24.7%	24 765 623	79.0%	5 730 463	70.9%	35.3%
Property rates	6 302 049	6 302 049	1 597 502	25.3%	1 857 180	29.5%	1 744 398	27.7%	5 199 080	82.5%	1 107 008	72.6%	57.6%
Property rates - penalties and collection charges	158 523	158 523	1 163	.7%	8 713	5.5%	11 690	7.4%	21 567	13.6%	20 999	65.4%	(44.3%)
Service charges - electricity revenue	12 576 060	12 576 060	3 453 141	27.5%	3 007 424	23.9%	2 586 615	20.6%	9 047 180	71.9%	2 857 018	73.6%	(9.5%)
Service charges - water revenue	3 301 439	3 301 439	1 166 956	35.3%	600 911	18.2%	646 333	19.6%	2 414 199	73.1%	740 618	70.1%	(12.7%)
Service charges - sanitation revenue	807 742	807 742	300 260	37.2%	181 932	22.5%	154 658	19.1%	636 849	78.8%	205 033	71.9%	(24.6%)
Service charges - refuse revenue	572 621	572 621	205 221	35.8%	88 252	15.4%	147 351	25.7%	440 824	77.0%	138 624	75.6%	6.3%
Service charges - other	112 607	112 607	25 813	22.9%	22 237	19.7%	25 014	22.2%	73 064	64.9%	44 371	87.2%	(43.6%)
Rental of facilities and equipment	489 907	489 907	80 550	16.4%	61 693	12.6%	151 578	30.9%	293 821	60.0%	115 929	65.7%	30.8%
Interest earned - external investments	855 369	862 766	160 881	18.8%	161 293	18.9%	462 419	53.6%	784 592	90.9%	130 862	46.0%	253.4%
Interest earned - outstanding debtors	113 981	113 981	45 537	40.0%	47 168	41.4%	68 305	59.9%	161 009	141.3%	62 532	97.5%	9.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	59 463	59 463	12 940	21.8%	13 483	22.7%	38 927	65.5%	65 350	109.9%	11 070	36.8%	251.6%
Licences and permits	35 825	35 825	7 768	21.7%	7 477	20.9%	11 436	31.9%	26 681	74.5%	8 106	90.1%	41.1%
Agency services	10 552	10 552	2 678	25.4%	1 834	17.4%	3 625	34.4%	8 137	77.1%	2 516	56.3%	44.1%
Transfers recognised - operational	3 063 682	3 074 831	979 977	32.0%	914 619	29.9%	713 226	23.2%	2 607 821	84.8%	89 550	66.6%	696.5%
Other own revenue	2 768 384	2 840 955	835 585	30.2%	1 157 071	41.8%	986 274	34.7%	2 978 930	104.9%	190 809	66.5%	416.9%
Gains on disposal of PPE	39 358	39 358	1	-	4 397	11.2%	2 118	5.4%	6 516	16.6%	5 416	28.6%	(60.9%)
Operating Expenditure	30 646 274	30 764 278	6 448 365	21.0%	6 915 297	22.6%	6 537 307	21.2%	19 900 969	64.7%	6 536 463	66.2%	-
Employee related costs	8 755 110	8 713 941	1 954 761	22.3%	2 331 336	26.6%	1 925 638	22.1%	6 211 736	71.3%	1 868 090	72.6%	3.1%
Remuneration of councillors	105 953	105 964	25 610	24.2%	26 430	24.9%	27 158	25.6%	79 198	74.7%	27 172	72.7%	(.1%)
Debt impairment	648 458	648 458	170 408	26.3%	170 173	26.2%	170 355	26.3%	510 936	78.8%	310 973	38.3%	(45.2%)
Depreciation and asset impairment	1 976 669	1 964 233	412 463	20.9%	416 454	21.1%	577 119	29.4%	1 406 036	71.6%	537 410	68.5%	7.4%
Finance charges	1 424 373	1 424 294	59 088	4.1%	265 072	18.6%	468 458	32.9%	792 618	55.6%	89 120	39.5%	425.7%
Bulk purchases	10 425 185	10 425 185	2 575 112	24.7%	1 987 760	19.1%	2 220 344	21.3%	6 783 216	65.1%	2 119 312	71.5%	4.8%
Other Materials	138 316	138 266	3 732	2.7%	27 480	19.9%	35 101	25.4%	66 313	48.0%	887	63.1%	3 858.6%
Contracted services	4 356 388	4 470 311	716 108	16.4%	1 029 961	23.6%	853 952	19.1%	2 600 022	58.2%	897 978	62.3%	(4.9%)
Transfers and grants	216 940	213 747	51 514	23.7%	66 089	30.5%	23 838	11.2%	141 441	66.2%	44 637	65.6%	(46.6%)
Other expenditure	2 598 642	2 659 638	479 568	18.5%	594 540	22.9%	221 257	8.3%	1 295 364	48.7%	640 805	58.6%	(65.5%)
Loss on disposal of PPE	241	242	2	.9%	(0)	(.1%)	14 087	5 826.1%	14 089	5 826.9%	80	24.3%	17 486.6%
Surplus/(Deficit)	621 285	594 399	2 427 607		1 220 387		1 216 659		4 864 653		(806 000)		
Transfers recognised - capital	3 689 848	3 739 615	576 556	15.6%	928 791	25.2%	640 689	17.1%	2 146 036	57.4%	626 522	56.2%	2.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 311 133	4 334 014	3 004 163		2 149 178		1 857 348		7 010 689		(179 478)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	4 311 133	4 334 014	3 004 163		2 149 178		1 857 348		7 010 689		(179 478)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 311 133	4 334 014	3 004 163		2 149 178		1 857 348		7 010 689		(179 478)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 311 133	4 334 014	3 004 163		2 149 178		1 857 348		7 010 689		(179 478)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	6 725 067	6 693 732	944 963	14.1%	1 497 062	22.3%	1 258 115	18.8%	3 700 140	55.3%	1 101 745	57.2%	14.2%
National Government	2 872 195	2 896 932	280 542	9.8%	705 107	24.5%	380 843	13.1%	1 366 492	47.2%	512 709	48.5%	(25.7%)
Provincial Government	815 653	834 665	100 110	12.3%	382 900	46.9%	98 662	11.8%	581 672	69.7%	61 872	218.5%	59.5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	2 000	22 166	846	42.3%	1 425	71.3%	693	3.1%	2 964	13.4%	780	7.4%	(11.2%)
Transfers recognised - capital	3 689 848	3 753 763	381 498	10.3%	1 089 432	29.5%	480 198	12.8%	1 951 128	52.0%	575 361	54.7%	(16.5%)
Borrowing	1 000 000	1 000 000	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 035 219	1 939 969	563 465	27.7%	407 630	20.0%	777 917	40.1%	1 749 012	90.2%	526 384	61.4%	47.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	6 725 067	6 693 732	944 963	14.1%	1 497 062	22.3%	1 258 115	18.8%	3 700 140	55.3%	1 101 745	57.2%	14.2%
Governance and Administration	384 182	577 666	30 315	7.9%	28 503	7.4%	77 386	13.4%	136 204	23.6%	29 474	43.5%	162.6%
Executive & Council	25 600	29 300	7 704	30.1%	2 217	8.7%	1 528	5.2%	11 449	39.1%	287	11.2%	432.4%
Budget & Treasury Office	236 439	237 243	15 791	6.7%	(4 670)	(2.0%)	52 592	22.2%	63 713	26.9%	15 136	36.6%	247.5%
Corporate Services	122 143	311 123	6 820	5.6%	30 956	25.3%	23 266	7.5%	61 042	19.6%	14 051	62.4%	65.6%
Community and Public Safety	1 667 591	1 630 700	290 890	17.4%	411 615	24.7%	235 355	14.4%	937 860	57.5%	137 876	40.5%	70.7%
Community & Social Services	304 859	300 914	21 777	7.1%	21 688	7.1%	13 389	4.4%	56 854	18.9%	20 470	30.5%	(34.6%)
Sport And Recreation	48 088	21 913	8 042	16.7%	6 045	12.6%	2 459	11.2%	16 546	75.5%	(764)	22.6%	(421.9%)
Public Safety	79 303	77 074	3 036	3.8%	8 737	11.0%	8 450	11.0%	20 223	26.2%	6 486	55.3%	30.3%
Housing	1 200 400	1 201 800	255 353	21.3%	374 746	31.2%	210 154	17.5%	840 253	69.9%	109 427	41.8%	92.0%
Health	34 941	28 999	2 682	7.7%	399	1.1%	903	3.1%	3 984	13.7%	2 257	34.4%	(60.0%)
Economic and Environmental Services	2 357 173	2 134 620	331 999	14.1%	492 468	20.9%	353 331	16.6%	1 177 798	55.2%	625 004	84.4%	(43.5%)
Planning and Development	266 102	328 270	17 806	6.7%	46 229	17.4%	52 564	16.0%	116 599	35.5%	36 846	213.2%	42.7%
Road Transport	2 091 071	1 806 350	314 193	15.0%	446 239	21.3%	300 767	16.7%	1 061 199	58.7%	588 158	81.9%	(48.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 195 944	2 198 999	288 535	13.1%	552 192	25.1%	578 124	26.3%	1 418 851	64.5%	299 121	46.8%	93.3%
Electricity	666 147	666 148	74 528	11.2%	96 912	14.5%	236 662	35.5%	408 102	61.3%	106 127	52.7%	123.0%
Water	785 626	788 425	84 191	10.7%	200 746	25.6%	138 310	17.5%	423 247	53.7%	111 371	55.9%	24.2%
Waste Water Management	617 900	618 155	129 816	21.0%	246 763	39.9%	184 856	29.9%	561 435	90.8%	67 640	31.3%	173.3%
Waste Management	126 271	126 271	-	-	7 771	6.2%	18 296	14.5%	26 067	20.6%	13 982	37.2%	30.9%
Other	120 177	151 747	3 224	2.7%	12 284	10.2%	13 919	9.2%	29 427	19.4%	10 270	24.9%	35.5%

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	33 933 433	34 086 158	7 729 676	22.8%	8 914 638	26.3%	9 141 060	26.8%	25 785 373	75.6%	6 461 445	73.0%	41.5%
Property rates, penalties and collection charges	6 137 543	6 137 543	1 597 502	26.0%	1 857 179	30.3%	1 756 074	28.6%	5 210 755	84.9%	1 223 320	77.9%	43.5%
Service charges	16 724 943	16 724 943	3 099 275	18.5%	4 414 410	26.4%	4 463 549	26.7%	11 977 235	71.6%	3 091 281	70.6%	44.4%
Other revenue	3 348 069	3 420 640	841 375	25.1%	1 019 750	30.5%	931 944	27.2%	2 793 070	81.7%	6 133	62.1%	15 095.4%
Government - operating	3 063 682	3 074 831	979 828	32.0%	914 768	29.9%	760 228	24.7%	2 654 824	86.3%	713 184	89.3%	6.6%
Government - capital	3 689 848	3 739 615	1 005 278	27.2%	500 069	13.6%	698 541	18.7%	2 203 888	58.9%	1 234 131	78.9%	(43.4%)
Interest	969 349	988 586	206 417	21.3%	208 461	21.5%	530 724	53.7%	945 602	95.7%	193 395	55.3%	174.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(28 021 329)	(28 529 267)	(7 421 950)	26.5%	(7 495 576)	26.7%	(7 843 172)	27.5%	(22 760 698)	79.8%	(4 534 772)	80.2%	73.0%
Suppliers and employees	(26 382 679)	(26 891 225)	(7 311 348)	27.7%	(7 164 413)	27.2%	(7 350 878)	27.3%	(21 826 639)	81.2%	(4 418 082)	83.1%	66.4%
Finance charges	(1 421 709)	(1 424 294)	(59 088)	4.2%	(265 074)	18.6%	(468 456)	32.9%	(792 618)	55.6%	(72 053)	38.4%	550.2%
Transfers and grants	(216 940)	(213 748)	(51 514)	23.7%	(66 089)	30.5%	(23 838)	11.2%	(141 441)	66.2%	(44 637)	65.6%	(46.6%)
Net Cash from/(used) Operating Activities	5 912 104	5 556 891	307 725	5.2%	1 419 062	24.0%	1 297 888	23.4%	3 024 675	54.4%	1 926 673	49.4%	(32.6%)
Cash Flow from Investing Activities													
Receipts	30 314	30 539	-	-	-	-	(7 573)	(24.8%)	(7 573)	(24.8%)	7 931	36.4%	(195.5%)
Proceeds on disposal of PPE	39 358	39 358	-	-	-	-	(7 573)	(19.2%)	(7 573)	(19.2%)	5 337	27.7%	(241.9%)
Decrease in non-current debtors	(1 724)	(1 499)	-	-	-	-	-	-	-	-	2 594	(289.0%)	(100.0%)
Decrease in other non-current receivables	(7 320)	(7 320)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(6 725 067)	(6 693 732)	(1 416 574)	21.1%	(1 036 719)	15.4%	(1 246 845)	18.6%	(3 700 138)	55.3%	(1 101 745)	57.2%	13.2%
Capital assets	(6 725 067)	(6 693 732)	(1 416 574)	21.1%	(1 036 719)	15.4%	(1 246 845)	18.6%	(3 700 138)	55.3%	(1 101 745)	57.2%	13.2%
Net Cash from/(used) Investing Activities	(6 694 753)	(6 663 193)	(1 416 574)	21.2%	(1 036 719)	15.5%	(1 254 418)	18.8%	(3 707 711)	55.6%	(1 093 814)	57.3%	14.7%
Cash Flow from Financing Activities													
Receipts	1 088 904	1 088 904	(6 120)	(.6%)	(14 367)	(1.3%)	224 122	20.6%	203 635	18.7%	(145 894)	(195.1%)	(253.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 000 000	1 000 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	88 904	88 904	(6 120)	(6.9%)	(14 367)	(16.2%)	224 122	252.1%	203 635	229.1%	(145 894)	(195.1%)	(253.6%)
Payments	(1 110 477)	(1 110 477)	(259 726)	23.4%	(151 141)	13.6%	(395 788)	35.6%	(806 655)	72.6%	(248 923)	73.5%	59.0%
Repayment of borrowing	(1 110 477)	(1 110 477)	(259 726)	23.4%	(151 141)	13.6%	(395 788)	35.6%	(806 655)	72.6%	(248 923)	73.5%	59.0%
Net Cash from/(used) Financing Activities	(21 573)	(21 573)	(265 846)	1 232.3%	(165 508)	767.2%	(171 666)	795.7%	(603 020)	2 795.3%	(394 817)	96.8%	(56.5%)
Net Increase/(Decrease) in cash held	(804 222)	(1 127 875)	(1 374 695)	170.9%	216 834	(27.0%)	(128 196)	11.4%	(1 286 057)	114.0%	438 042	(32.5%)	(129.3%)
Cash/cash equivalents at the year begin:	6 243 060	7 216 329	6 904 510	110.6%	5 529 815	88.6%	5 746 649	79.6%	6 904 510	95.7%	5 098 579	95.3%	12.7%
Cash/cash equivalents at the year end:	5 438 838	6 088 454	5 529 815	101.7%	5 746 649	105.7%	5 618 453	92.3%	5 618 453	92.3%	5 536 621	76.7%	1.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	88 929	6.3%	54 439	3.8%	88 646	6.2%	1 189 087	83.7%	1 421 102	18.0%	51 325	3.6%	44 388
Trade and Other Receivables from Exchange Transactions - Electricity	501 532	43.1%	145 241	12.5%	78 104	6.7%	439 471	37.7%	1 164 348	14.8%	34 229	2.9%	53 058
Receivables from Non-exchange Transactions - Property Rates	254 748	10.5%	60 405	2.5%	48 340	2.0%	2 056 233	85.0%	2 419 727	30.7%	6	-	326 235
Receivables from Exchange Transactions - Waste Water Management	73 808	17.7%	64 700	15.5%	25 667	6.2%	253 132	60.7%	417 307	5.3%	7 515	1.8%	23 328
Receivables from Exchange Transactions - Waste Management	26 174	19.6%	19 803	14.8%	4 900	3.7%	82 810	61.9%	133 686	1.7%	0	-	4 293
Receivables from Exchange Transactions - Property Rental Debtors	2 651	1.3%	13 143	6.7%	3 900	2.0%	176 953	90.0%	196 647	2.5%	474	.2%	17 216
Interest on Arrear Debtor Accounts	(34 385)	(2.7%)	8 610	.7%	5 933	.5%	1 280 657	101.6%	1 260 815	16.0%	-	-	49 803
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	51 486	5.9%	72 721	8.3%	33 389	3.8%	719 408	82.0%	877 004	11.1%	82 505	9.4%	7 651
Total By Income Source	964 944	12.2%	439 061	5.6%	288 879	3.7%	6 197 752	78.5%	7 890 635	100.0%	176 054	2.2%	525 973
Debtors Age Analysis By Customer Group													
Organs of State	12 820	4.3%	38 494	12.9%	7 107	2.4%	240 817	80.5%	299 238	3.8%	12 281	4.1%	52 739
Commercial	595 828	24.8%	131 992	5.5%	121 008	5.0%	1 550 242	64.6%	2 399 069	30.4%	80 306	3.3%	295 428
Households	335 843	6.6%	259 481	5.1%	155 944	3.1%	4 332 821	85.2%	5 084 088	64.4%	75 856	1.5%	142 371
Other	20 453	18.9%	9 095	8.4%	4 819	4.5%	73 872	68.2%	108 239	1.4%	7 610	7.0%	35 435
Total By Customer Group	964 944	12.2%	439 061	5.6%	288 879	3.7%	6 197 752	78.5%	7 890 635	100.0%	176 054	2.2%	525 973

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	724 285	100.0%	-	-	-	-	-	-	724 285	32.1%
Bulk Water	161 385	100.0%	-	-	-	-	-	-	161 385	7.2%
PAYE deductions	91 790	100.0%	-	-	-	-	-	-	91 790	4.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	106 632	100.0%	-	-	-	-	-	-	106 632	4.7%
Loan repayments	-	-	11 667	1.4%	272 732	32.7%	550 400	65.9%	834 799	37.0%
Trade Creditors	211 691	69.1%	8 346	2.7%	3 867	1.3%	82 436	26.9%	306 340	13.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	31 761	100.0%	-	-	-	-	-	-	31 761	1.4%
Total	1 327 544	58.8%	20 013	.9%	276 599	12.3%	632 836	28.0%	2 256 992	100.0%

Contact Details

Municipal Manager	Ms Dumisile Nene (acting)	031 311 2130
Financial Manager	Mr Krish Kumar	031 311 1131

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMDONI (KZN212)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	255 138	254 350	127 586	50.0%	46 111	18.1%	36 985	14.5%	210 682	82.8%	19 363	88.9%	91.0%
Property rates	72 916	74 480	72 578	99.5%	(187)	(.3%)	1 205	1.6%	73 596	98.8%	(257)	99.6%	(569.5%)
Property rates - penalties and collection charges	2 150	2 000	689	32.0%	781	36.3%	754	37.7%	2 224	111.2%	-	43.1%	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	8 663	-	-	-	-	-	-	-	-	114	97.0%	(100.0%)
Service charges - other	8 663	-	8 157	94.2%	124	1.4%	135	-	8 417	-	-	-	(100.0%)
Rental of facilities and equipment	5 240	4 849	1 365	26.0%	1 330	25.4%	1 369	28.2%	4 063	83.8%	999	81.3%	37.0%
Interest earned - external investments	9 500	11 500	20	.2%	20	.2%	19	.2%	59	.5%	18	9%	5.6%
Interest earned - outstanding debtors	12	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 520	1 707	144	9.5%	132	8.7%	145	8.5%	421	24.6%	737	403.5%	(80.3%)
Licences and permits	6 805	7 440	1 808	26.6%	1 800	26.5%	2 069	27.8%	5 677	76.3%	1 680	78.6%	23.1%
Agency services	-	0	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	142 612	117 306	42 145	29.6%	40 623	28.5%	30 285	25.8%	113 053	96.4%	15 170	85.1%	99.6%
Other own revenue	5 720	26 406	681	11.9%	1 489	26.0%	1 003	3.8%	3 173	12.0%	901	89.1%	11.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	285 776	254 350	32 144	11.2%	55 236	19.3%	52 092	20.5%	139 471	54.8%	30 664	46.0%	69.9%
Employee related costs	89 276	77 713	17 957	20.1%	20 228	22.7%	20 064	25.8%	58 249	75.0%	17 396	77.4%	15.3%
Remuneration of councillors	14 231	12 010	938	6.6%	2 915	20.5%	2 086	17.4%	5 940	49.5%	-	37.3%	(100.0%)
Debt impairment	3 734	1 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	41 127	35 000	-	-	2 119	5.2%	5 074	14.5%	7 193	20.6%	-	-	(100.0%)
Finance charges	401	400	109	27.2%	101	25.2%	93	23.3%	304	75.9%	121	75.1%	(23.1%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	27 522	14 709	3 024	11.0%	6 789	24.7%	6 052	41.1%	15 865	107.9%	3 995	59.8%	51.5%
Transfers and grants	5 715	3 774	921	16.1%	1 020	17.9%	1 156	30.6%	3 097	82.1%	584	65.3%	97.8%
Other expenditure	103 770	109 244	9 194	8.9%	22 064	21.3%	17 567	16.1%	48 825	44.7%	8 568	34.2%	105.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(30 638)	0	95 443		(9 125)		(15 108)		71 211		(11 302)		
Transfers recognised - capital	77 008	109 642	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	46 370	109 642	95 443		(9 125)		(15 108)		71 211		(11 302)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	46 370	109 642	95 443		(9 125)		(15 108)		71 211		(11 302)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	46 370	109 642	95 443		(9 125)		(15 108)		71 211		(11 302)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	46 370	109 642	95 443		(9 125)		(15 108)		71 211		(11 302)		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17								2015/16		Q3 of 2015/16 to Q3 of 2016/17			
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts	330 345	330 345	92 327	27.9%	144 510	43.7%	74 536	22.6%	311 372	94.3%	52 257	108.9%	42.6%	
Property rates, penalties and collection charges	74 139	74 139	17 625	23.8%	12 926	17.4%	11 769	15.9%	42 321	57.1%	11 382	68.2%	3.4%	
Service charges	8 663	8 663	2 563	29.6%	1 369	15.8%	1 304	15.1%	5 236	60.4%	1 308	72.7%	(.3%)	
Other revenue	19 285	19 285	15 260	79.1%	15 573	80.7%	9 225	47.8%	40 058	207.7%	13 017	307.9%	(29.1%)	
Government - operating	141 750	141 750	46 490	32.8%	41 540	29.3%	37 857	26.7%	125 887	88.8%	15 490	96.7%	144.4%	
Government - capital	77 008	77 008	10 388	13.5%	73 102	94.9%	14 380	18.7%	97 870	127.1%	11 060	121.1%	30.0%	
Interest	9 500	9 500	-	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(232 186)	(232 186)	(61 794)	26.6%	(129 269)	55.7%	(92 183)	39.7%	(283 246)	122.0%	(36 537)	116.4%	152.3%	
Suppliers and employees	(227 011)	(227 011)	(61 685)	27.2%	(129 168)	56.9%	(92 090)	40.6%	(282 942)	124.6%	(36 415)	117.2%	152.9%	
Finance charges	(401)	(401)	(109)	27.2%	(101)	25.2%	(93)	23.2%	(304)	75.7%	(121)	75.1%	(23.1%)	
Transfers and grants	(4 774)	(4 774)	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	98 159	98 159	30 533	31.1%	15 241	15.5%	(17 647)	(18.0%)	28 127	28.7%	15 720	85.6%	(212.3%)	
Cash Flow from Investing Activities														
Receipts	26 000	26 000	2 892	11.1%	-	-	2 662	10.2%	5 554	21.4%	-	-	(100.0%)	
Proceeds on disposal of PPE	-	-	2 892	-	-	-	2 662	-	5 554	-	-	-	(100.0%)	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	26 000	26 000	-	-	-	-	-	-	-	-	-	-	-	
Payments	(110 194)	(110 194)	(6 835)	6.2%	(11 337)	10.3%	(7 829)	7.1%	(26 001)	23.6%	(6 808)	55.5%	15.0%	
Capital assets	(110 194)	(110 194)	(6 835)	6.2%	(11 337)	10.3%	(7 829)	7.1%	(26 001)	23.6%	(6 808)	55.5%	15.0%	
Net Cash from/(used) Investing Activities	(84 194)	(84 194)	(3 943)	4.7%	(11 337)	13.5%	(5 167)	6.1%	(20 447)	24.3%	(6 808)	65.2%	(24.1%)	
Cash Flow from Financing Activities														
Receipts	-	-	18 000	-	11 000	-	10 000	-	39 000	-	12 000	-	(16.7%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	18 000	-	11 000	-	10 000	-	39 000	-	12 000	-	(16.7%)	
Payments	(1 266)	(1 266)	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	(1 266)	(1 266)	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(1 266)	(1 266)	18 000	(1 421.3%)	11 000	(868.6%)	10 000	(789.6%)	39 000	(3 079.6%)	12 000	(1 036.3%)	(16.7%)	
Net Increase/(Decrease) in cash held	12 698	12 698	44 590	351.2%	14 904	117.4%	(12 815)	(100.9%)	46 680	367.6%	20 912	(315.7%)	(161.3%)	
Cash/cash equivalents at the year begin:	122 978	122 978	6 486	5.3%	51 076	41.5%	65 980	53.7%	6 486	5.3%	2 293	4.7%	2 776.9%	
Cash/cash equivalents at the year end:	135 676	135 676	51 076	37.6%	65 980	48.6%	53 165	39.2%	53 165	39.2%	23 205	27.0%	129.1%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 795	14.1%	1 750	6.5%	945	3.5%	20 411	75.9%	26 902	52.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	461	12.1%	213	5.6%	130	3.4%	3 002	78.9%	3 806	7.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7	.4%	7	.4%	7	.4%	1 793	98.8%	1 815	3.6%	-	-	-
Interest on Arrear Debtor Accounts	20	.1%	19	.1%	12	.1%	17 672	99.7%	17 724	34.7%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 023)	(519.4%)	195	25.2%	137	17.7%	4 465	576.5%	774	1.5%	-	-	-
Total By Income Source	261	.5%	2 184	4.3%	1 232	2.4%	47 344	92.8%	51 021	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(85)	(2.5%)	69	2.0%	68	2.0%	3 428	98.5%	3 480	6.8%	-	-	-
Commercial	260	1.5%	267	1.5%	168	1.0%	16 919	96.0%	17 615	34.5%	-	-	-
Households	114	.4%	1 799	6.5%	950	3.4%	24 967	89.7%	27 830	54.5%	-	-	-
Other	(27)	(1.3%)	49	2.3%	45	2.2%	2 030	96.8%	2 097	4.1%	-	-	-
Total By Customer Group	261	.5%	2 184	4.3%	1 232	2.4%	47 344	92.8%	51 021	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27 812	100.0%	-	-	-	-	-	-	27 812	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	27 812	100.0%	-	-	-	-	-	-	27 812	100.0%

Contact Details

Municipal Manager	Mr X S Luthuli	039 976 1202
Financial Manager	Ms Thanda Mhlongo	039 976 1202

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZUMBE (KZN213)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	145 984	153 690	47 906	32.8%	42 194	28.9%	34 642	22.5%	124 742	81.2%	40 172	50.6%	(13.8%)
Property rates	4 158	4 158	5 763	138.6%	-	-	-	-	5 763	138.6%	-	139.2%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	32	-	8	25.2%	8	25.2%	8	-	24	-	-	-	(100.0%)
Service charges - other	-	32	-	-	-	-	9	29.4%	9	29.4%	-	-	(100.0%)
Rental of facilities and equipment	-	50	-	-	-	-	13	25.1%	13	25.1%	-	-	(100.0%)
Interest earned - external investments	8 300	8 600	2 435	29.3%	2 472	29.8%	3 248	37.8%	8 156	94.8%	2 073	61.9%	56.6%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	17	17	-	-	-	-	5	29.8%	5	29.8%	-	-	(100.0%)
Transfers recognised - operational	133 027	132 546	39 515	29.7%	41 267	31.0%	30 812	23.2%	111 594	84.2%	38 465	46.2%	(19.9%)
Other own revenue	450	8 288	184	40.9%	(1 553)	(345.2%)	547	6.6%	(823)	(9.9%)	(367)	92.3%	(249.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	152 247	155 321	29 469	19.4%	25 357	16.7%	26 223	16.9%	81 049	52.2%	23 991	46.5%	9.3%
Employee related costs	47 656	47 909	9 183	19.3%	11 014	23.1%	9 446	19.7%	29 644	61.9%	8 809	67.6%	7.2%
Remuneration of councillors	13 294	13 167	3 291	24.8%	3 168	23.8%	3 487	26.5%	9 947	75.5%	4 075	78.7%	(14.4%)
Debt impairment	396	396	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	20 814	20 814	-	-	-	-	-	-	-	-	-	-	-
Finance charges	234	19	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2 000	2 140	398	19.9%	524	26.2%	553	25.8%	1 475	68.9%	170	8.1%	225.7%
Transfers and grants	12 800	12 950	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	55 054	57 927	16 553	30.1%	10 650	19.3%	12 736	22.0%	39 939	68.9%	10 938	51.1%	16.4%
Loss on disposal of PPE	-	-	44	-	-	-	-	-	44	-	-	-	-
Surplus/(Deficit)	(6 263)	(1 631)	18 437		16 837		8 419		43 693		16 181		
Transfers recognised - capital	40 991	1 631	22 109	53.9%	8 832	21.5%	5 384	330.1%	36 325	2 227.0%	3 512	51.6%	53.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	34 727	0	40 545		25 669		13 803		80 018		19 693		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	34 727	0	40 545		25 669		13 803		80 018		19 693		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	34 727	0	40 545		25 669		13 803		80 018		19 693		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	34 727	0	40 545		25 669		13 803		80 018		19 693		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Cash Flow from Operating Activities														
Receipts	185 424	189 053	84 607	45.6%	61 513	33.2%	7 656	4.0%	153 777	81.3%	65 099	78.2%	(88.2%)	
Property rates, penalties and collection charges	2 619	4 158	104	4.0%	1 819	69.4%	460	11.1%	2 383	57.3%	222	79.0%	107.3%	
Service charges	20	32	7	33.3%	7	33.3%	9	29.4%	23	71.3%	-	-	(100.0%)	
Other revenue	467	(470)	175	37.6%	(1 553)	(332.6%)	564	(120.1%)	(814)	173.2%	263	115.9%	114.2%	
Government - operating	131 396	134 111	53 882	41.0%	44 147	33.6%	325	.2%	98 354	73.3%	48 015	99.1%	(99.3%)	
Government - capital	42 622	42 622	28 000	65.7%	14 622	34.3%	3 000	7.0%	45 622	107.0%	14 522	47.6%	(79.3%)	
Interest	8 300	8 600	2 439	29.4%	2 472	29.8%	3 298	38.3%	8 209	95.5%	2 076	78.1%	58.8%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(119 238)	(107 646)	(20 508)	17.2%	(25 357)	21.3%	(23 251)	21.6%	(69 116)	64.2%	(23 992)	46.4%	(3.1%)	
Suppliers and employees	(118 004)	(94 677)	(20 506)	17.4%	(24 429)	20.7%	(23 247)	24.6%	(68 182)	72.0%	(23 987)	46.4%	(3.1%)	
Finance charges	(234)	(19)	(2)	.8%	(1)	.2%	(4)	21.2%	(6)	33.7%	(5)	16.9%	(17.5%)	
Transfers and grants	(1 000)	(12 950)	-	-	(927)	92.7%	-	-	(927)	7.2%	-	-	-	
Net Cash from/(used) Operating Activities	66 187	81 408	64 099	96.8%	36 157	54.6%	(15 595)	(19.2%)	84 661	104.0%	41 107	119.2%	(137.9%)	
Cash Flow from Investing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(56 166)	(56 707)	(12 705)	22.6%	(8 548)	15.2%	(4 354)	7.7%	(25 607)	45.2%	(10 612)	35.4%	(59.0%)	
Capital assets	(56 166)	(56 707)	(12 705)	22.6%	(8 548)	15.2%	(4 354)	7.7%	(25 607)	45.2%	(10 612)	35.4%	(59.0%)	
Net Cash from/(used) Investing Activities	(56 166)	(56 707)	(12 705)	22.6%	(8 548)	15.2%	(4 354)	7.7%	(25 607)	45.2%	(10 612)	35.4%	(59.0%)	
Cash Flow from Financing Activities														
Receipts	20	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	20	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	20	-	-	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	10 041	24 701	51 394	511.8%	27 609	275.0%	(19 949)	(80.8%)	59 054	239.1%	30 494	275.6%	(165.4%)	
Cash/cash equivalents at the year begin:	151 206	-	-	-	51 394	34.0%	79 002	-	-	-	81 916	-	(3.6%)	
Cash/cash equivalents at the year end:	161 247	24 701	51 394	31.9%	79 002	49.0%	59 054	239.1%	59 054	239.1%	112 410	74.3%	(47.5%)	

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(740)	(6.2%)	-	-	(54)	(.4%)	12 829	106.6%	12 035	100.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	(740)	(6.2%)	-	-	(54)	(.4%)	12 829	106.6%	12 035	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(729)	(10.3%)	-	-	(54)	(.8%)	7 856	111.1%	7 073	58.8%	-	-	-
Commercial	(12)	(.5%)	-	-	-	-	2 599	100.5%	2 587	21.5%	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2 374	100.0%	2 374	19.7%	-	-	-
Total By Customer Group	(740)	(6.2%)	-	-	(54)	(.4%)	12 829	106.6%	12 035	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms NC Mgijima	039 972 0005
Financial Manager	Mr Kushi Audan	039 972 0005

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMUZIWABANTU (KZN214)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	140 377	140 377	51 437	36.6%	21 000	15.0%	12 444	8.9%	84 881	60.5%	30 532	82.8%	(59.2%)
Property rates	14 355	14 355	8 210	57.2%	3 576	24.9%	2 566	17.9%	14 352	100.0%	2 367	87.2%	8.4%
Property rates - penalties and collection charges	428	428	297	69.4%	391	91.5%	208	48.6%	896	209.5%	234	160.3%	(11.4%)
Service charges - electricity revenue	33 484	33 484	6 445	19.2%	9 631	28.8%	4 729	14.1%	20 804	62.1%	6 788	63.7%	(30.3%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 138	2 138	510	23.8%	727	34.0%	542	25.3%	1 778	83.2%	472	72.1%	14.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	154	154	32	20.9%	42	27.1%	35	22.7%	109	70.6%	39	61.3%	(10.7%)
Interest earned - external investments	4 470	4 470	2 211	49.5%	3 676	82.2%	2 629	58.8%	8 517	190.5%	1 802	119.4%	45.9%
Interest earned - outstanding debtors	420	420	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	28	28	8	30.2%	5	17.9%	6	21.5%	19	69.5%	9	85.4%	(30.3%)
Licences and permits	398	398	149	37.4%	141	35.4%	86	21.7%	376	94.6%	98	92.0%	(11.8%)
Agency services	2 806	2 806	470	16.7%	566	20.2%	369	13.2%	1 405	50.1%	610	51.1%	(39.4%)
Transfers recognised - operational	80 386	80 386	33 053	41.1%	1 458	1.8%	1 038	1.3%	35 549	44.2%	20 258	89.8%	(94.9%)
Other own revenue	1 310	1 310	52	3.9%	788	60.1%	236	18.0%	1 075	82.1%	(2 145)	44.6%	(111.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	137 814	137 814	32 510	23.6%	44 061	32.0%	24 881	18.1%	101 452	73.6%	25 136	63.3%	(1.0%)
Employee related costs	49 407	49 407	9 857	20.0%	16 986	34.4%	10 589	21.4%	37 433	75.8%	6 820	58.3%	55.3%
Remuneration of councillors	8 074	8 074	1 509	18.7%	2 213	27.4%	1 864	23.1%	5 587	69.2%	2 180	70.6%	(14.5%)
Debt impairment	629	629	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 377	10 377	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	30 629	30 629	9 050	29.5%	5 015	16.4%	5 265	17.2%	19 331	63.1%	4 940	64.8%	6.6%
Other Materials	1 328	1 328	112	8.4%	477	35.9%	64	4.8%	653	49.1%	236	54.2%	(73.0%)
Contracted services	3 019	3 019	734	24.3%	796	26.4%	928	30.8%	2 457	81.4%	774	74.4%	20.0%
Transfers and grants	3 083	3 083	614	19.9%	535	17.4%	488	15.8%	1 637	53.1%	181	34.3%	170.1%
Other expenditure	31 268	31 268	10 634	34.0%	18 038	57.7%	5 683	18.2%	34 354	109.9%	10 004	87.0%	(43.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 563	2 563	18 927		(23 061)		(12 437)		(16 571)		5 396		
Transfers recognised - capital	24 275	24 275	-	-	-	-	3	-	3	-	8 502	64.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 838	26 838	18 927		(23 061)		(12 434)		(16 568)		13 898		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	26 838	26 838	18 927		(23 061)		(12 434)		(16 568)		13 898		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 838	26 838	18 927		(23 061)		(12 434)		(16 568)		13 898		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 838	26 838	18 927		(23 061)		(12 434)		(16 568)		13 898		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	46 257	46 257	7 821	16.9%	4 686	10.1%	6 082	13.1%	18 589	40.2%	8 647	40.5%	(29.7%)
National Government	21 161	21 161	7 821	37.0%	4 928	23.3%	6 083	28.7%	18 832	89.0%	8 647	68.4%	(29.7%)
Provincial Government	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 161	23 161	7 821	33.8%	4 928	21.3%	6 083	26.3%	18 832	81.3%	8 647	68.0%	(29.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	23 096	23 096	-	-	(242)	(1.0%)	-	-	(242)	(1.0%)	-	-	-
Public contributions and donations	-	-	-	-	-	-	(1)	-	(1)	-	-	-	(100.0%)
Capital Expenditure Standard Classification	46 257	46 257	7 821	16.9%	4 686	10.1%	6 082	13.1%	18 589	40.2%	8 647	40.5%	(29.7%)
Governance and Administration	200	200	1 856	928.0%	(1 712)	(856.2%)	17	8.7%	161	80.4%	188	11.2%	(90.8%)
Executive & Council	-	-	1 559	-	(1 559)	-	-	-	0	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	200	200	297	148.4%	(153)	(76.7%)	17	8.7%	161	80.4%	188	31.5%	(90.8%)
Community and Public Safety	2 000	2 000	288	14.4%	(287)	(14.3%)	94	4.7%	95	4.8%	-	2.3%	(100.0%)
Community & Social Services	2 000	2 000	288	14.4%	(287)	(14.3%)	94	4.7%	95	4.8%	-	4.2%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	41 557	41 557	4 813	11.6%	(309)	(.7%)	1 247	3.0%	5 751	13.8%	3 555	36.6%	(64.9%)
Planning and Development	20 369	20 369	-	-	175	.9%	228	1.1%	403	2.0%	-	-	(100.0%)
Road Transport	21 188	21 188	4 813	22.7%	(484)	(2.3%)	1 019	4.8%	5 348	25.2%	3 555	37.2%	(71.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	500	500	578	115.5%	7 282	1 456.4%	4 723	944.5%	12 582	2 516.4%	4 904	159.3%	(3.7%)
Electricity	500	500	383	76.6%	(369)	(73.7%)	26	5.3%	41	8.2%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	194	-	7 650	-	4 696	-	12 541	-	4 904	2 843.8%	(4.2%)
Other	2 000	2 000	288	14.4%	(288)	(14.4%)	-	-	(0)	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	158 030	158 030	63 815	40.4%	98 893	62.6%	12 996	8.2%	175 704	111.2%	49 807	154.9%	(73.9%)
Property rates, penalties and collection charges	13 009	13 009	6 234	47.9%	3 750	28.8%	1 885	14.5%	11 869	91.2%	2 120	97.4%	(11.1%)
Service charges	31 356	31 356	7 010	22.4%	7 168	22.9%	3 518	11.2%	17 696	56.4%	7 994	73.1%	(56.0%)
Other revenue	4 535	4 535	45 935	1 012.9%	66 787	1 472.7%	5 554	122.5%	118 275	2 608.1%	10 827	4 928.1%	(48.7%)
Government - operating	80 386	80 386	2 425	3.0%	17 512	21.8%	338	.4%	20 275	25.2%	19 392	89.2%	(98.3%)
Government - capital	24 275	24 275	-	-	-	-	-	-	-	-	7 672	104.6%	(100.0%)
Interest	4 469	4 469	2 211	49.5%	3 676	82.3%	1 701	38.1%	7 589	169.8%	1 802	119.4%	(5.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(121 062)	(121 062)	(64 114)	53.0%	(82 426)	68.1%	(16 014)	13.2%	(162 554)	134.3%	(22 388)	169.2%	(28.5%)
Suppliers and employees	(119 981)	(119 981)	(63 383)	52.8%	(81 891)	68.3%	(15 697)	13.1%	(160 971)	134.2%	(22 208)	169.7%	(29.3%)
Finance charges	(686)	(686)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(395)	(395)	(731)	185.1%	(535)	135.4%	(317)	80.3%	(1 583)	400.8%	(181)	318.5%	75.5%
Net Cash from/(used) Operating Activities	36 968	36 968	(299)	(.8%)	16 467	44.5%	(3 019)	(8.2%)	13 150	35.6%	27 419	103.6%	(111.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(46 252)	(46 252)	(7 821)	16.9%	(5 310)	11.5%	(5 548)	12.0%	(18 679)	40.4%	(5 679)	40.7%	(2.3%)
Capital assets	(46 252)	(46 252)	(7 821)	16.9%	(5 310)	11.5%	(5 548)	12.0%	(18 679)	40.4%	(5 679)	40.7%	(2.3%)
Net Cash from/(used) Investing Activities	(46 252)	(46 252)	(7 821)	16.9%	(5 310)	11.5%	(5 548)	12.0%	(18 679)	40.4%	(5 679)	40.7%	(2.3%)
Cash Flow from Financing Activities													
Receipts	28	28	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	28	28	-	-	-	-	-	-	-	-	-	-	-
Payments	(39)	(39)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(39)	(39)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(11)	(11)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(9 295)	(9 295)	(8 120)	87.4%	11 157	(120.0%)	(8 566)	92.2%	(5 529)	59.5%	21 740	(616.0%)	(139.4%)
Cash/cash equivalents at the year begin:	73 900	73 900	9 221	12.5%	1 101	1.5%	12 258	16.6%	9 221	12.5%	2 427	5.8%	405.0%
Cash/cash equivalents at the year end:	64 605	64 605	1 101	1.7%	12 258	19.0%	3 692	5.7%	3 692	5.7%	24 167	32.7%	(84.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 509	79.8%	436	13.9%	56	1.8%	145	4.6%	3 146	21.3%	145	4.6%	-
Receivables from Non-exchange Transactions - Property Rates	966	12.7%	299	3.9%	307	4.0%	6 025	79.3%	7 597	51.5%	6 025	79.3%	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	220	46.2%	43	9.0%	33	6.9%	180	37.8%	476	3.2%	180	37.8%	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	826	27.4%	-	-	-	-	2 189	72.6%	3 015	20.4%	2 189	72.6%	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	406	76.7%	64	12.1%	12	2.3%	47	8.9%	529	3.6%	47	8.9%	-
Other	(1)	100.0%	-	-	-	-	-	-	(1)	-	-	-	-
Total By Income Source	4 926	33.4%	842	5.7%	408	2.8%	8 586	58.2%	14 762	100.0%	8 586	58.2%	-
Debtors Age Analysis By Customer Group													
Organs of State	614	26.1%	30	1.3%	13	.6%	1 692	72.0%	2 349	15.9%	1 692	72.0%	-
Commercial	1 723	45.1%	112	2.9%	86	2.3%	1 897	49.7%	3 818	25.9%	1 897	49.7%	-
Households	2 589	30.1%	700	8.1%	309	3.6%	4 997	58.1%	8 595	58.2%	4 997	58.1%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 926	33.4%	842	5.7%	408	2.8%	8 586	58.2%	14 762	100.0%	8 586	58.2%	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr S Mbhele (Sazi)	039 433 2811
Financial Manager	Mr T Mhlongo	039 433 1301

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RAY NKONYENI (KZN216)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	837 225	837 225	219 157	26.2%	189 504	22.6%	221 666	26.5%	630 327	75.3%	180 534	112.6%	22.8%
Property rates	345 110	345 110	58 497	17.0%	95 210	27.6%	99 930	29.0%	253 638	73.5%	87 975	116.7%	13.6%
Property rates - penalties and collection charges	164	164	24	14.6%	35	21.3%	34	20.5%	93	56.4%	33	84.4%	2.2%
Service charges - electricity revenue	122 889	122 889	28 260	23.0%	18 061	14.7%	30 444	24.8%	76 765	62.5%	18 157	89.5%	67.7%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	16 987	-	8 138	-	12 100	-	37 224	-	7 778	81.5%	55.6%
Service charges - other	60 648	60 648	228	4%	15 551	25.6%	-	-	15 779	26.0%	11 889	-	(100.0%)
Rental of facilities and equipment	3 384	3 384	632	18.7%	1 634	48.3%	449	13.3%	2 715	80.2%	856	111.3%	(47.6%)
Interest earned - external investments	6 822	6 822	547	8.0%	1 578	23.1%	1 276	18.7%	3 401	49.8%	758	88.5%	68.2%
Interest earned - outstanding debtors	10 485	10 485	2 688	25.6%	2 980	28.4%	3 510	33.5%	9 179	87.5%	2 337	92.0%	50.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	10 494	10 494	5 317	50.7%	4 031	38.4%	3 346	31.9%	12 693	121.0%	3 854	134.2%	(13.2%)
Licences and permits	13 092	13 092	1 139	8.7%	1 865	14.2%	2 609	19.9%	5 613	42.9%	1 845	47.2%	41.4%
Agency services	49	49	1 325	2 679.9%	447	903.8%	-	-	1 771	3 583.7%	770	8 063.2%	(100.0%)
Transfers recognised - operational	200 962	200 962	-	-	38 059	18.9%	60 056	29.9%	98 115	48.8%	40 531	128.9%	48.2%
Other own revenue	60 358	60 358	103 515	171.5%	1 914	3.2%	7 914	13.1%	113 342	187.8%	2 812	97.0%	181.5%
Gains on disposal of PPE	2 768	2 768	-	-	-	-	-	-	-	-	938	-	(100.0%)
Operating Expenditure	836 394	836 394	169 911	20.3%	173 348	20.7%	186 889	22.3%	530 149	63.4%	171 860	87.3%	8.7%
Employee related costs	337 347	337 347	81 048	24.0%	82 917	24.6%	82 248	24.4%	246 214	73.0%	96 332	93.3%	(14.6%)
Remuneration of councillors	25 448	25 448	4 936	19.4%	6 012	23.6%	6 335	24.9%	17 283	67.9%	7 086	91.2%	(10.6%)
Debt impairment	682	682	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	70 058	70 058	-	-	-	-	-	-	-	-	9 941	83.4%	(100.0%)
Finance charges	4 373	4 373	-	-	1 875	42.9%	-	-	1 875	42.9%	261	57.2%	(100.0%)
Bulk purchases	86 712	86 712	29 593	34.1%	12 694	14.6%	20 548	23.7%	62 835	72.5%	12 946	87.6%	58.7%
Other Materials	50 167	50 167	-	-	11 222	22.4%	14 976	29.9%	26 198	52.2%	8 394	52.0%	78.4%
Contracted services	38 179	38 179	2 389	6.3%	6 684	17.5%	5 592	14.6%	14 665	38.4%	6 643	84.1%	(15.8%)
Transfers and grants	10 393	10 393	311	3.0%	1 696	16.3%	4 795	46.1%	6 802	65.4%	766	90.0%	526.2%
Other expenditure	213 035	213 035	51 027	24.0%	50 248	23.6%	52 395	24.6%	153 670	72.1%	29 492	91.7%	77.7%
Loss on disposal of PPE	-	-	608	-	-	-	-	-	608	-	-	-	-
Surplus/(Deficit)	831	831	49 246		16 156		34 777		100 178		8 673		
Transfers recognised - capital	121 838	121 838	-	-	-	-	-	-	-	-	15 633	16.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	122 668	122 668	49 246		16 156		34 777		100 178		24 306		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	122 668	122 668	49 246		16 156		34 777		100 178		24 306		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	122 668	122 668	49 246		16 156		34 777		100 178		24 306		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	122 668	122 668	49 246		16 156		34 777		100 178		24 306		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	146 428	146 428	6 551	4.5%	17 751	12.1%	16 608	11.3%	40 910	27.9%	15 844	43.8%	4.8%
National Government	57 817	57 817	5 170	8.9%	8 508	14.7%	9 119	15.8%	22 798	39.4%	5 563	40.5%	63.9%
Provincial Government	68 682	68 682	935	1.4%	2 609	3.8%	4 233	6.2%	7 778	11.3%	5 041	41.1%	(16.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	126 498	126 498	6 105	4.8%	11 117	8.8%	13 353	10.6%	30 576	24.2%	10 604	40.8%	25.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 930	19 930	445	2.2%	6 298	31.6%	3 255	16.3%	9 999	50.2%	5 240	49.8%	(37.9%)
Public contributions and donations	-	-	-	-	335	-	-	-	335	-	-	-	-
Capital Expenditure Standard Classification	146 428	146 428	6 551	4.5%	17 751	12.1%	16 608	11.3%	40 910	27.9%	15 844	43.8%	4.8%
Governance and Administration	20 171	20 171	6 550	32.5%	17 640	87.5%	16 608	82.3%	40 798	202.3%	15 554	46.2%	6.8%
Executive & Council	18 780	18 780	6 550	34.9%	17 640	93.9%	16 348	87.0%	40 538	215.9%	15 178	46.0%	7.7%
Budget & Treasury Office	400	400	-	-	-	-	-	-	-	-	45	90.6%	(100.0%)
Corporate Services	991	991	-	-	-	-	260	26.2%	260	26.2%	331	72.2%	(21.4%)
Community and Public Safety	75 843	75 843	1	-	111	.1%	-	-	111	.1%	174	14.0%	(100.0%)
Community & Social Services	11 741	11 741	1	-	-	-	-	-	1	-	24	10.3%	(100.0%)
Sport And Recreation	8 606	8 606	-	-	1	-	-	-	1	-	-	-	-
Public Safety	2 814	2 814	-	-	109	3.9%	-	-	109	3.9%	17	10.0%	(100.0%)
Housing	52 681	52 681	-	-	-	-	-	-	-	-	124	49.7%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	9	84.6%	(100.0%)
Economic and Environmental Services	46 385	46 385	-	-	-	-	-	-	-	-	79	5.7%	(100.0%)
Planning and Development	10 502	10 502	-	-	-	-	-	-	-	-	52	19.3%	(100.0%)
Road Transport	35 883	35 883	-	-	-	-	-	-	-	-	27	2.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 030	4 030	-	-	-	-	-	-	-	-	32	11.3%	(100.0%)
Electricity	4 030	4 030	-	-	-	-	-	-	-	-	20	2.7%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	8	9.5%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	4	17.9%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	5	13.4%	(100.0%)

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	913 720	849 843	200 504	21.9%	192 498	21.1%	221 663	26.1%	614 665	72.3%	-	44.5%	(100.0%)
Property rates, penalties and collection charges	327 544	327 835	66 216	20.2%	98 267	30.0%	99 964	30.5%	264 447	80.7%	-	61.8%	(100.0%)
Service charges	174 359	160 915	45 307	26.0%	40 993	23.5%	41 683	25.9%	127 983	79.5%	-	41.2%	(100.0%)
Other revenue	77 913	68 033	56 294	72.3%	9 952	12.8%	15 177	22.3%	81 424	119.7%	-	54.5%	(100.0%)
Government - operating	200 962	202 662	29 376	14.6%	38 727	19.3%	60 052	29.6%	128 156	63.2%	-	38.2%	(100.0%)
Government - capital	121 838	82 280	-	-	-	-	-	-	-	-	-	-	-
Interest	11 104	8 117	3 311	29.8%	4 559	41.1%	4 786	59.0%	12 655	155.9%	-	77.3%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(739 742)	(721 697)	72 805	(9.8%)	(60 789)	8.2%	(187 895)	26.0%	(175 879)	24.4%	-	(18.5%)	(100.0%)
Suppliers and employees	(725 860)	(708 258)	72 718	(10.0%)	(62 325)	8.6%	(182 107)	25.7%	(171 714)	24.2%	-	(18.9%)	(100.0%)
Finance charges	(4 373)	(4 086)	-	-	1 875	(42.9%)	(82)	2.0%	1 793	(43.9%)	-	45.1%	(100.0%)
Transfers and grants	(9 509)	(9 354)	87	(.9%)	(339)	3.6%	(5 705)	61.0%	(5 957)	63.7%	-	(32.1%)	(100.0%)
Net Cash from/(used) Operating Activities	173 977	128 145	273 310	157.1%	131 708	75.7%	33 768	26.4%	438 786	342.4%	-	445.2%	(100.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(146 428)	(145 645)	-	-	-	-	-	-	-	-	-	.1%	-
Capital assets	(146 428)	(145 645)	-	-	-	-	-	-	-	-	-	.1%	-
Net Cash from/(used) Investing Activities	(146 428)	(145 645)	-	-	-	-	-	-	-	-	-	5.8%	-
Cash Flow from Financing Activities													
Receipts	800	800	-	-	-	-	-	-	-	-	-	3 062.7%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	800	800	-	-	-	-	-	-	-	-	-	2 372.3%	-
Payments	(7 046)	(7 046)	-	-	-	-	-	-	-	-	-	(467.0%)	-
Repayment of borrowing	(7 046)	(7 046)	-	-	-	-	-	-	-	-	-	(467.0%)	-
Net Cash from/(used) Financing Activities	(6 246)	(6 246)	-	-	-	-	-	-	-	-	-	(962.1%)	-
Net Increase/(Decrease) in cash held	21 303	(23 746)	273 310	1 283.0%	131 708	618.3%	33 768	(142.2%)	438 786	(1 847.8%)	-	(1 528.2%)	(100.0%)
Cash/cash equivalents at the year begin:	82 603	119 051	87 142	105.5%	360 451	436.4%	492 160	413.4%	87 142	73.2%	592 128	100.0%	(16.9%)
Cash/cash equivalents at the year end:	103 906	95 305	360 451	346.9%	492 160	473.7%	525 928	551.8%	525 928	551.8%	592 128	1 002.1%	(11.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	17	7.7%	10	4.4%	5	2.5%	185	85.4%	216	.1%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 520	62.8%	2 678	17.7%	360	2.4%	2 611	17.2%	15 169	6.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	31 100	22.2%	10 992	7.9%	6 361	4.5%	91 507	65.4%	139 960	61.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 922	17.5%	1 638	7.3%	1 010	4.5%	15 794	70.6%	22 365	9.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 056	3.4%	1 038	3.4%	987	3.2%	27 633	90.0%	30 714	13.4%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 630	12.7%	1 150	5.6%	661	3.2%	16 278	78.6%	20 719	9.0%	-	-	-
Total By Income Source	48 245	21.1%	17 506	7.6%	9 384	4.1%	154 007	67.2%	229 142	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 125	23.2%	325	6.7%	89	1.8%	3 310	68.3%	4 849	2.1%	-	-	-
Commercial	12 705	36.9%	3 967	11.5%	1 321	3.8%	16 478	47.8%	34 472	15.0%	-	-	-
Households	32 889	19.0%	12 805	7.4%	7 345	4.2%	120 481	69.4%	173 520	75.7%	-	-	-
Other	1 526	9.4%	409	2.5%	629	3.9%	13 737	84.3%	16 301	7.1%	-	-	-
Total By Customer Group	48 245	21.1%	17 506	7.6%	9 384	4.1%	154 007	67.2%	229 142	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	7 772	100.0%	-	-	-	-	-	-	7 772	28.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 682	100.0%	-	-	-	-	-	-	19 682	71.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	27 454	100.0%	-	-	-	-	-	-	27 454	100.0%

Contact Details

Municipal Manager	Mr Maxwell Sihle Mbili	039 688 2021
Financial Manager	Ms N QGOLA	039 312 8302

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UGU (DC21)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	914 506	932 345	268 631	29.4%	264 501	28.9%	133 124	14.3%	666 257	71.5%	90 173	62.4%	47.6%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	361 387	361 387	62 028	17.2%	62 302	17.2%	57 916	16.0%	182 246	50.4%	49 216	48.6%	17.7%
Service charges - sanitation revenue	112 281	112 281	27 121	24.2%	27 268	24.3%	27 428	24.4%	81 817	72.9%	26 814	77.3%	2.3%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 249	1 149	323	25.9%	387	31.0%	197	17.1%	907	79.0%	356	71.8%	(44.7%)
Interest earned - external investments	15 568	16 433	4 869	31.3%	3 261	20.9%	6 999	42.6%	15 128	92.1%	5 938	71.3%	17.9%
Interest earned - outstanding debtors	3 802	3 802	847	22.3%	344	9.1%	1 849	48.6%	3 041	80.0%	1 660	91.9%	11.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	408 662	421 978	172 284	42.2%	165 970	40.6%	35 001	8.3%	373 255	88.5%	4 309	74.6%	712.3%
Other own revenue	11 558	15 316	1 159	10.0%	4 970	43.0%	3 734	24.4%	9 863	64.4%	1 881	8.3%	98.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	912 263	928 221	226 089	24.8%	253 876	27.8%	250 860	27.0%	730 825	78.7%	201 028	71.7%	24.8%
Employee related costs	332 850	338 926	89 455	26.9%	73 940	22.2%	88 723	26.2%	252 117	74.4%	71 796	74.5%	23.6%
Remuneration of councillors	11 874	11 054	2 151	18.1%	2 323	19.6%	2 256	20.4%	6 729	60.9%	2 636	59.8%	(14.4%)
Debt impairment	38 159	33 609	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	123 604	128 645	46 708	37.8%	51 862	42.0%	57 320	44.6%	155 890	121.2%	42 785	124.1%	34.0%
Finance charges	15 776	11 001	3 317	21.0%	15 001	95.1%	2 800	25.5%	21 117	192.0%	21	26.8%	13 496.5%
Bulk purchases	81 468	78 859	12 505	15.4%	19 671	24.1%	18 143	23.0%	50 320	63.8%	15 171	61.1%	19.6%
Other Materials	8 700	8 535	788	9.1%	1 219	14.0%	1 658	19.4%	3 665	42.9%	1 334	40.6%	24.3%
Contracted services	29 683	36 965	4 984	16.8%	6 476	21.8%	11 993	32.4%	23 452	63.4%	12 321	81.5%	(2.7%)
Transfers and grants	40 028	17 438	13 003	32.5%	36 374	90.9%	14 156	81.2%	63 532	364.3%	15 241	45.9%	(7.1%)
Other expenditure	230 121	263 189	53 179	23.1%	47 010	20.4%	53 813	20.4%	154 002	58.5%	39 723	66.5%	35.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 243	4 124	42 543		10 625		(117 735)		(64 568)		(110 855)		
Transfers recognised - capital	310 862	299 108	51 512	16.6%	80 829	26.0%	37 140	12.4%	169 481	56.7%	56 749	67.2%	(34.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	313 105	303 231	94 054		91 454		(80 595)		104 913		(54 106)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	313 105	303 231	94 054		91 454		(80 595)		104 913		(54 106)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	313 105	303 231	94 054		91 454		(80 595)		104 913		(54 106)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	313 105	303 231	94 054		91 454		(80 595)		104 913		(54 106)		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 163 754	1 170 231	372 514	32.0%	334 283	28.7%	171 576	14.7%	878 373	75.1%	281 514	84.7%	(39.1%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	412 091	412 091	72 980	17.7%	76 737	18.6%	74 775	18.1%	224 493	54.5%	75 889	58.9%	(1.5%)
Other revenue	12 785	16 465	16 636	130.1%	10 581	82.8%	18 664	113.4%	45 881	278.7%	6 436	126.0%	190.0%
Government - operating	408 662	421 978	163 460	40.0%	121 338	29.7%	20 901	5.0%	305 699	72.4%	92 480	95.8%	(77.4%)
Government - capital	310 862	299 462	118 352	38.1%	122 616	39.4%	48 197	16.1%	289 165	96.6%	104 856	101.6%	(54.0%)
Interest	19 356	20 234	1 085	5.6%	3 011	15.6%	9 039	44.7%	13 135	64.9%	1 853	21.6%	387.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(673 646)	(799 432)	(186 744)	27.7%	(238 876)	35.5%	(77 635)	9.7%	(503 256)	63.0%	(164 870)	65.0%	(52.9%)
Suppliers and employees	(620 843)	(770 994)	(174 635)	28.1%	(201 509)	32.5%	(74 123)	9.6%	(450 266)	58.4%	(150 665)	71.1%	(50.8%)
Finance charges	(15 776)	(11 000)	(3 170)	20.1%	(15 385)	97.5%	10 401	(94.6%)	(8 153)	74.1%	(2 775)	40.8%	(474.8%)
Transfers and grants	(37 028)	(17 438)	(8 940)	24.1%	(21 983)	59.4%	(13 914)	79.8%	(44 836)	257.1%	(11 431)	28.9%	21.7%
Net Cash from/(used) Operating Activities	490 109	370 798	185 769	37.9%	95 407	19.5%	93 941	25.3%	375 117	101.2%	116 644	117.5%	(19.5%)
Cash Flow from Investing Activities													
Receipts	95	-	-	-	4	3.7%	5	-	9	-	(20 000)	-	(100.0%)
Proceeds on disposal of PPE	-	150	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	95	(150)	-	-	4	3.7%	5	(3.3%)	9	(5.7%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	(20 000)	-	(100.0%)
Payments	(369 147)	(349 233)	(75 812)	20.5%	(72 834)	19.7%	(63 034)	18.0%	(211 679)	60.6%	(52 031)	56.9%	21.1%
Capital assets	(369 147)	(349 233)	(75 812)	20.5%	(72 834)	19.7%	(63 034)	18.0%	(211 679)	60.6%	(52 031)	56.9%	21.1%
Net Cash from/(used) Investing Activities	(369 052)	(349 233)	(75 812)	20.5%	(72 830)	19.7%	(63 029)	18.0%	(211 671)	60.6%	(72 031)	61.6%	(12.5%)
Cash Flow from Financing Activities													
Receipts	421	273	69	16.5%	93	22.2%	49	17.9%	212	77.5%	(60)	18.4%	(180.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	421	273	69	16.5%	93	22.2%	49	17.9%	212	77.5%	(60)	18.4%	(180.7%)
Payments	(18 277)	(16 302)	(5 505)	30.1%	(3 664)	20.0%	(5 790)	35.5%	(14 960)	91.8%	(6 022)	73.0%	(3.8%)
Repayment of borrowing	(18 277)	(16 302)	(5 505)	30.1%	(3 664)	20.0%	(5 790)	35.5%	(14 960)	91.8%	(6 022)	73.0%	(3.8%)
Net Cash from/(used) Financing Activities	(17 857)	(16 029)	(5 436)	30.4%	(3 571)	20.0%	(5 742)	35.8%	(14 748)	92.0%	(6 083)	76.0%	(5.6%)
Net Increase/(Decrease) in cash held	103 200	5 536	104 522	101.3%	19 006	18.4%	25 170	454.6%	148 697	2 685.8%	38 530	2 923.5%	(34.7%)
Cash/cash equivalents at the year begin:	263 709	276 261	276 261	104.8%	380 782	144.4%	399 788	144.7%	276 261	100.0%	411 961	80.3%	(3.0%)
Cash/cash equivalents at the year end:	366 909	281 797	380 782	103.8%	399 788	109.0%	424 958	150.8%	424 958	150.8%	450 491	176.5%	(5.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	30 915	10.3%	25 266	8.5%	8 895	3.0%	233 840	78.2%	298 916	78.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 684	14.7%	6 540	9.0%	2 816	3.9%	52 555	72.4%	72 595	19.1%	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 850	22.7%	46	6%	57	7%	6 198	76.0%	8 152	2.1%	-	-	-
Total By Income Source	43 449	11.4%	31 852	8.4%	11 769	3.1%	292 593	77.1%	379 663	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	3 613	14.4%	3 937	15.7%	1 027	4.1%	16 479	65.8%	25 055	6.6%	-	-	-
Commercial	9 274	15.4%	5 571	9.3%	2 205	3.7%	43 135	71.7%	60 185	15.9%	-	-	-
Households	29 281	10.1%	22 299	7.7%	8 480	2.9%	228 960	79.2%	289 020	76.1%	-	-	-
Other	1 280	23.7%	46	.9%	57	1.1%	4 020	74.4%	5 403	1.4%	-	-	-
Total By Customer Group	43 449	11.4%	31 852	8.4%	11 769	3.1%	292 593	77.1%	379 663	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	40	100.0%	-	-	-	-	-	-	40	1.2%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 600	50.9%	568	18.1%	42	1.3%	930	29.6%	3 141	98.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 640	51.6%	568	17.9%	42	1.3%	930	29.3%	3 181	100.0%

Contact Details

Municipal Manager	Mr D D Naidoo	039 688 5702
Financial Manager	Ms Sibongile Mbili	039 688 5707

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMSHWATHI (KZN221)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

Operating Revenue and Expenditure	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	138 447	138 447	49 611	35.8%	40 205	29.0%	34 537	24.9%	124 353	89.8%	34 658	92.3%	(.4%)
Property rates	28 000	28 000	7 056	25.2%	7 012	25.0%	7 225	25.8%	21 293	76.0%	5 681	72.1%	27.2%
Property rates - penalties and collection charges	1 500	1 500	255	17.0%	383	25.6%	277	18.4%	915	61.0%	-	36.2%	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 850	1 850	477	25.8%	479	25.9%	481	26.0%	1 438	77.7%	422	73.1%	14.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Rental of facilities and equipment	500	500	131	26.3%	129	25.9%	159	31.8%	419	83.9%	98	76.6%	62.2%
Interest earned - external investments	1 200	1 200	310	25.8%	310	25.8%	222	18.5%	842	70.2%	-	74.2%	(100.0%)
Interest earned - outstanding debtors	10 000	10 000	1 281	12.8%	1 740	17.4%	1 636	16.4%	4 656	46.6%	3 162	81.7%	(48.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	121	121	13	10.6%	0	.1%	4	3.6%	17	14.3%	19	58.4%	(76.4%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	2 450	2 450	631	25.8%	465	19.0%	722	29.5%	1 818	74.2%	-	41.0%	(100.0%)
Transfers recognised - operational	92 511	92 511	38 435	41.5%	30 917	33.4%	23 159	25.0%	92 511	100.0%	24 417	100.0%	(5.2%)
Other own revenue	315	315	1 022	324.5%	(1 231)	(390.9%)	652	207.1%	443	140.7%	860	362.3%	(24.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	136 147	136 147	27 661	20.3%	35 941	26.4%	30 834	22.6%	94 436	69.4%	28 569	61.8%	7.9%
Employee related costs	57 603	57 603	13 932	24.2%	16 486	28.6%	13 290	23.1%	43 707	75.9%	13 166	76.2%	.9%
Remuneration of councillors	8 700	8 700	2 041	23.5%	2 118	24.3%	2 282	26.2%	6 440	74.0%	2 182	71.6%	4.6%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 000	10 000	-	-	5 290	52.9%	2 645	26.4%	7 934	79.3%	-	97.0%	(100.0%)
Finance charges	1 800	1 800	-	-	-	-	-	-	-	-	-	30.7%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	31 540	31 540	6 268	19.9%	6 482	20.6%	6 616	21.0%	19 366	61.4%	7 857	39.1%	(15.8%)
Transfers and grants	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	24 504	24 504	5 420	22.1%	5 565	22.7%	6 003	24.5%	16 988	69.3%	5 364	62.5%	11.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 300	2 300	21 951		4 264		3 702		29 917		6 090		
Transfers recognised - capital	26 329	26 329	14 000	53.2%	12 329	46.8%	2 500	9.5%	28 829	109.5%	7 764	100.0%	(67.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 629	28 629	35 951		16 593		6 202		58 746		13 854		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	28 629	28 629	35 951		16 593		6 202		58 746		13 854		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 629	28 629	35 951		16 593		6 202		58 746		13 854		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 629	28 629	35 951		16 593		6 202		58 746		13 854		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17								2015/16		Q3 of 2015/16 to Q3 of 2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands													
Cash Flow from Operating Activities													
Receipts	159 974	159 974	60 358	37.7%	55 313	34.6%	38 579	24.1%	154 250	96.4%	38 982	97.4%	(1.0%)
Property rates, penalties and collection charges	26 475	26 475	4 724	17.8%	8 256	31.2%	5 693	21.5%	18 672	70.5%	5 861	74.9%	(2.9%)
Service charges	1 573	1 573	-	-	-	-	-	-	-	-	-	24.1%	-
Other revenue	3 386	3 386	3 199	94.5%	3 812	112.6%	7 227	213.4%	14 239	420.5%	1 111	376.6%	550.7%
Government - operating	92 511	92 511	38 435	41.5%	30 917	33.4%	23 159	25.0%	92 511	100.0%	24 247	85.1%	(4.5%)
Government - capital	26 329	26 329	14 000	53.2%	12 329	46.8%	2 500	9.5%	28 829	109.5%	7 764	159.8%	(67.8%)
Interest	9 700	9 700	-	-	-	-	-	-	-	-	-	33.4%	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(126 447)	(126 447)	(79 809)	63.1%	(63 731)	50.4%	(52 504)	41.5%	(196 044)	155.0%	(55 193)	148.2%	(4.9%)
Suppliers and employees	(122 647)	(122 647)	(79 809)	65.1%	(63 731)	52.0%	(52 504)	42.8%	(196 044)	159.8%	(55 193)	151.9%	(4.9%)
Finance charges	(1 800)	(1 800)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 000)	(2 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	33 527	33 527	(19 451)	(58.0%)	(8 418)	(25.1%)	(13 925)	(41.5%)	(41 794)	(124.7%)	(16 211)	(83.0%)	(14.1%)
Cash Flow from Investing Activities													
Receipts	500	500	36 019	7 203.7%	24 200	4 840.0%	20 300	4 060.0%	80 519	16 103.7%	22 725	-	(10.7%)
Proceeds on disposal of PPE	500	500	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	36 019	-	24 200	-	20 300	-	80 519	-	22 725	-	(10.7%)
Payments	(28 629)	(28 629)	(15 667)	54.7%	(13 551)	47.3%	(3 438)	12.0%	(32 655)	114.1%	(6 563)	102.1%	(47.6%)
Capital assets	(28 629)	(28 629)	(15 667)	54.7%	(13 551)	47.3%	(3 438)	12.0%	(32 655)	114.1%	(6 563)	102.1%	(47.6%)
Net Cash from/(used) Investing Activities	(28 129)	(28 129)	20 352	(72.4%)	10 649	(37.9%)	16 862	(59.9%)	47 864	(170.2%)	16 162	(82.2%)	4.3%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 250)	(3 250)	(369)	11.4%	(2 005)	61.7%	(441)	13.6%	(2 815)	86.6%	(441)	105.8%	-
Repayment of borrowing	(3 250)	(3 250)	(369)	11.4%	(2 005)	61.7%	(441)	13.6%	(2 815)	86.6%	(441)	105.8%	-
Net Cash from/(used) Financing Activities	(3 250)	(3 250)	(369)	11.4%	(2 005)	61.7%	(441)	13.6%	(2 815)	86.6%	(441)	105.8%	-
Net Increase/(Decrease) in cash held	2 148	2 148	532	24.8%	226	10.5%	2 497	116.2%	3 255	151.5%	(489)	(6.3%)	(610.2%)
Cash/cash equivalents at the year begin:	2 214	2 214	586	26.5%	1 118	50.5%	1 344	60.7%	586	26.5%	1 185	8.4%	13.5%
Cash/cash equivalents at the year end:	4 362	4 362	1 118	25.6%	1 344	30.8%	3 841	88.1%	3 841	88.1%	695	31.4%	452.5%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 794	2.6%	2 308	2.2%	1 687	1.6%	98 869	93.6%	105 659	100.0%	-	-	-
Total By Income Source	2 794	2.6%	2 308	2.2%	1 687	1.6%	98 869	93.6%	105 659	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	869	1.5%	924	1.6%	859	1.5%	55 478	95.4%	58 131	55.0%	-	-	-
Commercial	1 074	6.6%	900	5.5%	393	2.4%	13 958	85.5%	16 325	15.5%	-	-	-
Households	850	2.7%	484	1.6%	435	1.4%	29 433	94.3%	31 203	29.5%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 794	2.6%	2 308	2.2%	1 687	1.6%	98 869	93.6%	105 659	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	618	100.0%	-	-	-	-	-	-	618	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	618	100.0%	-	-	-	-	-	-	618	100.0%

Contact Details

Municipal Manager	Mr N.M. Mabasso	033 815 2249
Financial Manager	RM Mani	033 815 2249

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMNGENI (KZN222)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	368 164	382 210	85 434	23.2%	103 388	28.1%	97 610	25.5%	286 433	74.9%	84 948	74.2%	14.9%
Property rates	176 512	173 993	41 621	23.6%	43 083	24.4%	50 315	28.9%	135 019	77.6%	38 427	82.7%	30.9%
Property rates - penalties and collection charges	6 655	6 655	1 311	19.7%	973	14.6%	6 541	98.3%	8 826	132.6%	5 175	102.7%	26.4%
Service charges - electricity revenue	76 884	76 884	16 505	21.5%	15 958	20.8%	15 192	19.8%	47 654	62.0%	16 234	62.3%	(6.4%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 512	5 512	1 565	28.4%	1 574	28.6%	1 545	28.0%	4 684	85.0%	1 432	84.0%	7.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	719	716	195	27.1%	163	22.7%	210	29.3%	568	79.3%	184	76.2%	13.9%
Interest earned - external investments	3 725	2 761	692	18.6%	541	14.5%	403	14.6%	1 636	59.3%	804	77.9%	(49.9%)
Interest earned - outstanding debtors	1 960	1 960	520	26.5%	587	30.0%	377	19.3%	1 485	75.8%	460	67.0%	(18.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	23 916	41 602	840	3.5%	21 715	90.8%	2 615	6.3%	25 169	60.5%	3 903	25.4%	(33.0%)
Licences and permits	3 439	3 439	987	28.7%	819	23.8%	991	28.8%	2 798	81.4%	851	73.7%	16.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	61 469	61 817	20 552	33.4%	17 132	27.9%	17 981	29.1%	55 665	90.0%	16 773	88.3%	7.2%
Other own revenue	7 372	6 871	646	8.8%	842	11.4%	1 440	21.0%	2 928	42.6%	1 045	37.5%	37.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	(341)	-	(100.0%)
Operating Expenditure	367 656	382 057	87 740	23.9%	86 136	23.4%	72 136	18.9%	246 012	64.4%	65 066	61.8%	10.9%
Employee related costs	102 239	98 577	20 878	20.4%	21 023	20.6%	20 929	21.2%	62 829	63.7%	20 298	63.6%	3.1%
Remuneration of councillors	7 446	7 446	1 789	24.0%	1 728	23.2%	2 022	27.2%	5 539	74.4%	2 005	76.4%	8%
Debt impairment	22 878	31 428	-	-	11 427	49.9%	-	-	11 427	36.4%	2 266	10.3%	(100.0%)
Depreciation and asset impairment	28 974	28 974	7 243	25.0%	7 243	25.0%	7 243	25.0%	21 730	75.0%	2 808	75.0%	157.9%
Finance charges	5 127	5 127	726	14.2%	380	7.4%	1 119	21.8%	2 225	43.4%	1 208	60.1%	(7.4%)
Bulk purchases	95 404	103 404	36 909	38.7%	20 599	21.6%	16 450	15.9%	73 958	71.5%	17 461	71.4%	(5.8%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	13 929	13 929	2 105	15.1%	4 578	32.9%	4 550	32.7%	11 234	80.7%	3 853	73.4%	18.1%
Transfers and grants	3 516	3 516	645	18.3%	539	15.3%	612	17.4%	1 797	51.1%	(2 013)	59.9%	(130.4%)
Other expenditure	88 142	89 655	17 445	19.8%	18 617	21.1%	19 210	21.4%	55 272	61.6%	17 179	58.2%	11.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	507	153	(2 306)		17 252		25 474		40 421		19 882		
Transfers recognised - capital	21 866	31 925	8 051	36.8%	8 351	38.2%	3 573	11.2%	19 975	62.6%	13 612	113.2%	(73.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	22 373	32 078	5 745		25 604		29 047		60 395		33 494		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	22 373	32 078	5 745		25 604		29 047		60 395		33 494		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22 373	32 078	5 745		25 604		29 047		60 395		33 494		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22 373	32 078	5 745		25 604		29 047		60 395		33 494		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Cash Flow from Operating Activities														
Receipts	347 476	341 275	83 966	24.2%	89 294	25.7%	93 772	27.5%	267 032	78.2%	82 428	78.9%	13.8%	
Property rates, penalties and collection charges	161 187	157 163	38 857	24.1%	44 597	27.7%	39 321	25.0%	122 775	78.1%	44 849	87.5%	(12.3%)	
Service charges	72 509	71 685	15 830	21.8%	21 610	29.8%	18 081	25.2%	55 521	77.5%	13 155	77.6%	37.4%	
Other revenue	24 996	24 278	4 066	16.3%	6 781	27.1%	8 600	35.4%	19 447	80.1%	(4 423)	40.2%	(294.4%)	
Government - operating	61 469	61 817	22 506	36.6%	10 760	17.5%	18 521	30.0%	51 787	83.8%	19 084	98.2%	(3.0%)	
Government - capital	21 866	21 866	2 015	9.2%	5 005	22.9%	8 846	40.5%	15 866	72.6%	7 249	59.5%	22.0%	
Interest	5 449	4 466	692	12.7%	541	9.9%	403	9.0%	1 636	36.6%	2 513	23.2%	(84.0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(315 380)	(324 459)	(75 969)	24.1%	(92 906)	29.5%	(76 979)	23.7%	(245 855)	75.8%	(67 658)	74.3%	13.8%	
Suppliers and employees	(306 736)	(217 540)	(74 943)	24.4%	(91 646)	29.9%	(75 886)	34.9%	(242 474)	111.5%	(64 727)	74.0%	17.2%	
Finance charges	(5 127)	(103 404)	(724)	14.1%	(378)	7.4%	(1 093)	1.1%	(2 196)	2.1%	(3 232)	103.9%	(66.2%)	
Transfers and grants	(3 516)	(3 516)	(302)	8.6%	(882)	25.1%	-	-	(1 184)	33.7%	302	59.9%	(100.0%)	
Net Cash from/(used) Operating Activities	32 096	16 815	7 997	24.9%	(3 612)	(11.3%)	16 792	99.9%	21 178	125.9%	14 770	130.9%	13.7%	
Cash Flow from Investing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	(11 514)	-	(100.0%)	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	(11 514)	-	(100.0%)	
Payments	(29 148)	(40 079)	(9 527)	32.7%	(9 658)	33.1%	(3 471)	8.7%	(22 656)	56.5%	(1 954)	27.2%	77.7%	
Capital assets	(29 148)	(40 079)	(9 527)	32.7%	(9 658)	33.1%	(3 471)	8.7%	(22 656)	56.5%	(1 954)	27.2%	77.7%	
Net Cash from/(used) Investing Activities	(29 148)	(40 079)	(9 527)	32.7%	(9 658)	33.1%	(3 471)	8.7%	(22 656)	56.5%	(13 467)	27.2%	(74.2%)	
Cash Flow from Financing Activities														
Receipts	182	265	7	3.8%	97	53.4%	9	3.5%	113	42.8%	8	6.5%	22.0%	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	182	265	7	3.8%	97	53.4%	9	3.5%	113	42.8%	8	6.5%	22.0%	
Payments	(2 805)	(2 805)	-	-	(1 803)	64.3%	(767)	27.3%	(2 569)	91.6%	(689)	75.9%	11.2%	
Repayment of borrowing	(2 805)	(2 805)	-	-	(1 803)	64.3%	(767)	27.3%	(2 569)	91.6%	(689)	75.9%	11.2%	
Net Cash from/(used) Financing Activities	(2 623)	(2 540)	7	(.3%)	(1 705)	65.0%	(757)	29.8%	(2 456)	96.7%	(682)	77.8%	11.1%	
Net Increase/(Decrease) in cash held														
Cash/cash equivalents at the year begin:	24 989	39 835	40 648	162.7%	39 126	156.6%	24 151	60.6%	40 648	102.0%	43 557	53.8%	(44.6%)	
Cash/cash equivalents at the year end:	25 315	14 031	39 126	154.6%	24 151	95.4%	36 714	261.7%	36 714	261.7%	44 178	176.8%	(16.9%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 855	38.4%	794	4.4%	370	2.1%	9 843	55.1%	17 863	15.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23 508	29.0%	2 937	3.6%	2 882	3.6%	51 644	63.8%	80 972	69.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	782	26.7%	148	5.1%	130	4.5%	1 862	63.7%	2 923	2.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	76	15.0%	18	3.6%	14	2.8%	400	78.6%	509	.4%	-	-	-
Interest on Arrear Debtor Accounts	1 022	3.9%	318	1.2%	342	1.3%	24 256	93.5%	25 938	22.3%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(13 198)	110.1%	5	-	2	-	1 205	(10.0%)	(11 988)	(10.3%)	-	-	-
Total By Income Source	19 045	16.4%	4 221	3.6%	3 740	3.2%	89 211	76.8%	116 218	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 149	10.0%	190	1.6%	172	1.5%	10 016	86.9%	11 527	9.9%	-	-	-
Commercial	694	29.7%	79	3.4%	68	2.9%	1 492	64.0%	2 333	2.0%	-	-	-
Households	17 050	20.2%	3 381	4.0%	3 090	3.7%	60 824	72.1%	84 345	72.6%	-	-	-
Other	153	.9%	571	3.2%	410	2.3%	16 879	93.7%	18 013	15.5%	-	-	-
Total By Customer Group	19 045	16.4%	4 221	3.6%	3 740	3.2%	89 211	76.8%	116 218	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	21	14.1%	42	28.4%	86	57.6%	-	-	150	100.0%
Total	21	14.1%	42	28.4%	86	57.6%	-	-	150	100.0%

Contact Details

Municipal Manager	Mr Sandile Hactor Buthelezi(acting)	033 239 9267
Financial Manager	Mr Sixtus Gwala	033 239 9225

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MPOFANA (KZN223)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	127 836	131 441	36 639	28.7%	31 945	25.0%	14 357	10.9%	82 941	63.1%	25 573	62.8%	(43.9%)
Property rates	11 089	11 592	2 875	25.9%	2 864	25.8%	1 578	13.6%	7 317	63.1%	2 713	77.3%	(41.9%)
Property rates - penalties and collection charges	2 309	2 731	705	30.6%	727	31.5%	346	12.7%	1 779	65.1%	687	93.9%	(49.6%)
Service charges - electricity revenue	51 941	54 008	12 717	24.5%	14 892	28.7%	5 753	10.7%	33 362	61.8%	11 553	69.2%	(50.2%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 127	3 127	788	25.2%	795	25.4%	506	16.2%	2 089	66.8%	804	75.0%	(37.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	697	237	58	8.4%	57	8.2%	123	51.9%	238	100.5%	391	166.6%	(68.5%)
Interest earned - external investments	2	373	55	2 743.7%	12	598.5%	124	33.3%	191	51.3%	25	49.4%	396.5%
Interest earned - outstanding debtors	2 222	2 723	641	28.8%	708	31.9%	300	11.0%	1 649	60.6%	591	75.1%	(49.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	7 724	7 724	17	2%	748	9.7%	475	6.2%	1 240	16.1%	36	3.7%	1 238.6%
Licences and permits	3 400	3 700	718	21.1%	2 108	62.0%	563	15.2%	3 390	91.6%	230	56.4%	144.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	39 640	39 640	17 781	44.9%	8 841	22.3%	3 690	9.3%	30 312	76.5%	7 192	61.8%	(48.7%)
Other own revenue	5 686	5 586	284	5.0%	193	3.4%	898	16.1%	1 374	24.6%	1 352	40.3%	(33.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	133 926	152 179	26 702	19.9%	29 599	22.1%	31 087	20.4%	87 387	57.4%	22 319	52.3%	39.3%
Employee related costs	32 908	32 908	7 845	23.8%	8 222	25.0%	5 249	16.0%	21 316	64.8%	7 542	74.3%	(30.4%)
Remuneration of councillors	2 449	3 035	657	26.8%	669	27.3%	469	15.5%	1 795	59.1%	3 106	164.0%	(84.9%)
Debt impairment	25 947	25 947	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 304	6 313	-	-	-	-	-	-	-	-	-	-	-
Finance charges	677	-	-	-	-	-	-	-	-	-	(2 645)	(416.5%)	(100.0%)
Bulk purchases	55 934	66 185	9 825	17.6%	13 811	24.7%	20 139	30.4%	43 775	66.1%	7 193	45.1%	180.0%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 400	5 980	2 662	78.3%	1 818	53.5%	1 429	23.9%	5 909	98.8%	3 699	167.0%	(61.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	6 308	11 811	5 713	90.6%	5 079	80.5%	3 800	32.2%	14 593	123.5%	3 424	52.5%	11.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(6 090)	(20 738)	9 937		2 346		(16 730)		(4 446)		3 254		
Transfers recognised - capital	18 680	18 680	1 995	10.7%	2 835	15.2%	5 574	29.8%	10 404	55.7%	-	31.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12 590	(2 058)	11 932		5 181		(11 156)		5 958		3 254		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	12 590	(2 058)	11 932		5 181		(11 156)		5 958		3 254		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12 590	(2 058)	11 932		5 181		(11 156)		5 958		3 254		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 590	(2 058)	11 932		5 181		(11 156)		5 958		3 254		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	18 680	18 680	10 476	56.1%	402	2.1%	1 619	8.7%	12 496	66.9%	-	74.4%	(100.0%)
National Government	11 680	11 680	8 462	72.5%	402	3.4%	1 619	13.9%	10 482	89.7%	-	74.4%	(100.0%)
Provincial Government	7 000	7 000	2 013	28.8%	-	-	-	-	2 013	28.8%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	18 680	18 680	10 476	56.1%	402	2.1%	1 619	8.7%	12 496	66.9%	-	74.4%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	18 680	18 680	10 476	56.1%	402	2.1%	1 619	8.7%	12 496	66.9%	-	74.4%	(100.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 000	7 000	2 013	28.8%	-	-	-	-	2 013	28.8%	-	-	-
Community & Social Services	7 000	7 000	2 013	28.8%	-	-	-	-	2 013	28.8%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 680	11 680	8 462	72.5%	402	3.4%	1 619	13.9%	10 482	89.7%	-	74.4%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 680	11 680	8 462	72.5%	402	3.4%	1 619	13.9%	10 482	89.7%	-	74.4%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	120 325	120 325	27 544	22.9%	17 846	14.8%	9 153	7.6%	54 543	45.3%	26 945	78.1%	(66.0%)
Property rates, penalties and collection charges	9 379	9 379	1 239	13.2%	826	8.8%	1 095	11.7%	3 160	33.7%	3 380	99.6%	(67.6%)
Service charges	38 548	38 548	3 765	9.8%	3 414	8.9%	6 715	17.4%	13 894	36.0%	14 341	90.1%	(53.2%)
Other revenue	11 405	11 405	1 200	10.5%	1 412	12.4%	1 209	10.6%	3 821	33.5%	968	26.3%	24.8%
Government - operating	39 640	39 640	17 613	44.4%	11 963	30.2%	-	-	29 576	74.6%	7 716	89.5%	(100.0%)
Government - capital	18 680	18 680	3 634	19.5%	-	-	-	-	3 634	19.5%	-	43.0%	-
Interest	2 674	2 674	93	3.5%	231	8.6%	134	5.0%	458	17.1%	539	75.7%	(75.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(101 439)	(101 439)	(25 413)	25.1%	(21 613)	21.3%	(10 266)	10.1%	(57 292)	56.5%	(21 912)	58.6%	(53.1%)
Suppliers and employees	(100 762)	(100 762)	(25 413)	25.2%	(21 613)	21.4%	(10 266)	10.2%	(57 292)	56.9%	(21 912)	59.0%	(53.1%)
Finance charges	(677)	(677)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	18 886	18 886	2 131	11.3%	(3 767)	(19.9%)	(1 113)	(5.9%)	(2 749)	(14.6%)	5 033	242.7%	(122.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(18 680)	(18 680)	(5 081)	27.2%	(2 553)	13.7%	-	-	(7 634)	40.9%	-	-	-
Capital assets	(18 680)	(18 680)	(5 081)	27.2%	(2 553)	13.7%	-	-	(7 634)	40.9%	-	-	-
Net Cash from/(used) Investing Activities	(18 680)	(18 680)	(5 081)	27.2%	(2 553)	13.7%	-	-	(7 634)	40.9%	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	206	206	(2 950)	(1 429.9%)	(6 320)	(3 063.4%)	(1 113)	(539.5%)	(10 383)	(5 032.9%)	5 033	(939.4%)	(122.1%)
Cash/cash equivalents at the year begin:	6 461	6 461	5 187	80.3%	2 237	34.6%	(4 083)	(63.2%)	5 187	80.3%	26 531	-	(115.4%)
Cash/cash equivalents at the year end:	6 667	6 667	2 237	33.6%	(4 083)	(61.2%)	(5 196)	(77.9%)	(5 196)	(77.9%)	31 564	(4 690.2%)	(116.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Maxwell Moyo	033 263 1221
Financial Manager	MR. SA MNCWABE	033 263 1221

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: IMPENDLE (KZN224)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	49 925	53 383	21 585	43.2%	13 723	27.5%	12 543	23.5%	47 851	89.6%	13 712	90.9%	(8.5%)
Property rates	4 479	5 249	3 100	69.2%	518	11.6%	950	18.1%	4 568	87.0%	501	88.7%	89.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	39	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	39	12	-	11	-	11	28.9%	34	87.2%	11	-	1.9%
Rental of facilities and equipment	650	950	123	18.9%	340	52.3%	115	12.1%	578	60.8%	125	79.1%	(7.9%)
Interest earned - external investments	694	694	192	27.6%	163	23.5%	265	38.2%	620	89.3%	228	110.8%	16.5%
Interest earned - outstanding debtors	120	552	86	71.7%	102	85.1%	261	47.3%	449	81.4%	149	312.5%	75.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	1	0	-	0	-	-	-	0	39.4%	-	-	-
Licences and permits	42	41	7	16.7%	5	11.1%	9	22.2%	21	51.0%	9	72.7%	1.7%
Agency services	43	53	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	43 355	44 796	14 382	33.2%	10 766	24.8%	10 601	23.7%	35 748	79.8%	12 566	91.8%	(15.6%)
Other own revenue	501	1 008	3 684	734.7%	1 818	362.7%	331	32.8%	5 832	578.7%	123	29.8%	169.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	59 274	63 028	19 830	33.5%	11 369	19.2%	10 572	16.8%	41 771	66.3%	13 014	85.3%	(18.8%)
Employee related costs	20 634	22 009	5 105	24.7%	2 145	10.4%	4 972	22.6%	12 222	55.5%	1 192	57.7%	317.2%
Remuneration of councillors	2 307	2 307	544	23.6%	165	7.1%	569	24.7%	1 278	55.4%	219	52.6%	159.6%
Debt impairment	1 744	1 744	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 716	7 716	-	-	-	-	-	-	-	-	-	-	-
Finance charges	206	206	57	27.6%	17	8.1%	49	23.9%	123	59.6%	23	61.4%	118.2%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	583	1 026	461	79.1%	68	11.7%	343	33.4%	873	85.0%	382	107.5%	(10.1%)
Transfers and grants	3 620	3 071	782	21.6%	212	5.9%	1 453	47.3%	2 447	79.7%	219	436.9%	562.1%
Other expenditure	22 464	24 948	12 881	57.3%	8 761	39.0%	3 186	12.8%	24 828	99.5%	10 979	91.0%	(71.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 350)	(9 645)	1 755		2 355		1 971		6 080		698		
Transfers recognised - capital	11 382	11 382	5 792	50.9%	1 491	13.1%	3 775	33.2%	11 057	97.1%	2 710	106.8%	39.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 032	1 737	7 546		3 845		5 745		17 137		3 408		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 032	1 737	7 546		3 845		5 745		17 137		3 408		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 032	1 737	7 546		3 845		5 745		17 137		3 408		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 032	1 737	7 546		3 845		5 745		17 137		3 408		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Cash Flow from Operating Activities														
Receipts	59 580	63 829	29 441	49.4%	22 289	37.4%	18 561	29.1%	70 291	110.1%	16 639	103.7%	11.6%	
Property rates, penalties and collection charges	2 735	2 735	464	17.0%	490	17.9%	576	21.1%	1 531	56.0%	731	154.2%	(21.1%)	
Service charges	31	31	-	-	-	-	1	3.3%	1	3.3%	-	-	(100.0%)	
Other revenue	1 383	4 191	7 523	544.1%	2 168	156.8%	1 608	38.4%	11 300	269.6%	241	23.0%	567.1%	
Government - operating	43 355	44 796	19 762	45.6%	11 386	26.3%	9 121	20.4%	40 269	89.9%	10 068	89.6%	(9.4%)	
Government - capital	11 382	11 382	1 500	13.2%	8 082	71.0%	7 000	61.5%	16 582	145.7%	5 438	178.8%	28.7%	
Interest	694	694	192	27.6%	163	23.5%	254	36.6%	609	87.7%	161	54.6%	57.7%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(49 823)	(53 521)	(15 088)	30.3%	(15 623)	31.4%	(17 378)	32.5%	(48 089)	89.8%	(13 473)	86.2%	29.0%	
Suppliers and employees	(45 997)	(50 244)	(14 724)	32.0%	(15 265)	33.2%	(17 328)	34.5%	(47 318)	94.2%	(9 110)	55.0%	90.2%	
Finance charges	(206)	(206)	(38)	18.3%	(54)	26.0%	(49)	23.9%	(140)	68.2%	(7)	14.2%	637.6%	
Transfers and grants	(3 620)	(3 071)	(326)	9.0%	(304)	8.4%	-	-	(630)	20.5%	(4 357)	603.0%	(100.0%)	
Net Cash from/(used) Operating Activities	9 757	10 308	14 353	147.1%	6 666	68.3%	1 184	11.5%	22 202	215.4%	3 165	170.3%	(62.6%)	
Cash Flow from Investing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(11 412)	(11 459)	-	-	-	-	-	-	-	-	(1)	11.1%	(100.0%)	
Capital assets	(11 412)	(11 459)	-	-	-	-	-	-	-	-	(1)	11.1%	(100.0%)	
Net Cash from/(used) Investing Activities	(11 412)	(11 459)	-	-	-	-	-	-	-	-	(1)	11.1%	(100.0%)	
Cash Flow from Financing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(549)	(549)	(88)	16.1%	(135)	24.6%	(139)	25.4%	(363)	66.1%	(126)	74.0%	10.3%	
Repayment of borrowing	(549)	(549)	(88)	16.1%	(135)	24.6%	(139)	25.4%	(363)	66.1%	(126)	74.0%	10.3%	
Net Cash from/(used) Financing Activities	(549)	(549)	(88)	16.1%	(135)	24.6%	(139)	25.4%	(363)	66.1%	(126)	74.0%	10.3%	
Net Increase/(Decrease) in cash held	(2 203)	(1 699)	14 264	(647.4%)	6 531	(296.4%)	1 044	(61.4%)	21 840	(1 285.1%)	3 038	(1 138.7%)	(65.6%)	
Cash/cash equivalents at the year begin:	2 726	4 099	688	25.2%	14 952	548.5%	21 483	524.1%	688	16.8%	22 166	100.6%	(3.1%)	
Cash/cash equivalents at the year end:	523	2 400	14 952	2 859.6%	21 483	4 108.6%	22 528	938.6%	22 528	938.6%	25 204	887.3%	(10.6%)	

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	179	9.3%	202	10.6%	57	3.0%	1 475	77.1%	1 913	25.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	51	.9%	423	7.7%	86	1.6%	4 972	89.9%	5 532	74.3%	-	-	-
Total By Income Source	229	3.1%	625	8.4%	143	1.9%	6 447	86.6%	7 445	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	65	1.2%	296	5.5%	69	1.3%	4 903	91.9%	5 333	71.6%	-	-	-
Commercial	135	7.2%	232	12.4%	68	3.6%	1 436	76.7%	1 872	25.1%	-	-	-
Households	29	12.0%	97	40.6%	6	2.6%	107	44.8%	240	3.2%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	229	3.1%	625	8.4%	143	1.9%	6 447	86.6%	7 445	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	290	100.0%	-	-	-	-	-	-	290	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	290	100.0%	-	-	-	-	-	-	290	100.0%

Contact Details

Municipal Manager	Mr Obadia Vusi Kunene	033 996 6001
Financial Manager	Mr Sihle Goodenough Ngcobo	033 996 6051

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSUNDUZI (KZN225)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	4 473 006	4 473 006	1 156 353	25.9%	1 044 312	23.3%	597 483	13.4%	2 798 148	62.6%	983 520	72.0%	(39.3%)
Property rates	798 728	798 728	198 388	24.8%	208 179	26.1%	136 876	17.1%	543 443	68.0%	186 659	73.1%	(26.7%)
Property rates - penalties and collection charges	43 830	43 830	3 829	8.7%	13 736	31.3%	4 225	9.6%	21 790	49.7%	5 548	49.2%	(23.8%)
Service charges - electricity revenue	2 008 245	2 008 245	512 663	25.5%	453 303	22.6%	295 228	14.7%	1 261 194	62.8%	436 800	72.4%	(32.4%)
Service charges - water revenue	623 188	623 188	117 679	18.9%	117 274	18.8%	80 685	12.9%	315 639	50.6%	121 932	61.4%	(33.8%)
Service charges - sanitation revenue	147 839	147 839	31 171	21.1%	34 889	23.6%	21 641	14.6%	87 701	59.3%	34 368	68.7%	(37.0%)
Service charges - refuse revenue	99 557	99 557	5 872	5.9%	5 996	6.0%	3 641	3.7%	15 509	15.6%	22 127	67.0%	(83.5%)
Service charges - other	-	-	16 792	-	16 477	-	10 888	-	44 157	-	-	-	(100.0%)
Rental of facilities and equipment	43 809	43 809	5 572	12.7%	4 691	10.7%	3 737	8.5%	14 000	32.0%	5 118	35.7%	(27.0%)
Interest earned - external investments	49 330	49 330	37 918	76.9%	5 750	11.7%	11 319	22.9%	54 987	111.5%	25 826	133.1%	(56.2%)
Interest earned - outstanding debtors	66 349	66 349	13 469	20.3%	17 691	26.7%	11 523	17.4%	42 683	64.3%	20 597	81.0%	(44.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	18 538	18 538	293	1.6%	220	1.2%	178	1.0%	691	3.7%	1 924	48.4%	(90.7%)
Licences and permits	92	92	16	17.8%	19	20.3%	8	8.7%	43	46.7%	31	83.2%	(73.7%)
Agency services	670	670	137	20.4%	89	13.3%	68	10.1%	294	43.8%	176	63.6%	(61.4%)
Transfers recognised - operational	489 491	489 491	180 127	36.8%	153 596	31.4%	4 753	1.0%	338 477	69.1%	110 076	85.8%	(95.7%)
Other own revenue	83 339	83 339	13 228	15.9%	12 400	14.9%	12 713	15.3%	38 341	46.0%	14 416	63.4%	(11.8%)
Gains on disposal of PPE	-	-	19 198	-	3	-	-	-	19 201	-	(2 077)	5.6%	(100.0%)
Operating Expenditure	4 453 570	4 453 570	926 303	20.8%	1 090 590	24.5%	644 042	14.5%	2 660 935	59.7%	884 961	68.2%	(27.2%)
Employee related costs	1 040 938	1 040 938	250 105	24.0%	285 273	27.4%	166 281	16.0%	701 659	67.4%	216 232	71.6%	(23.1%)
Remuneration of councillors	43 034	43 034	10 499	24.4%	10 903	25.3%	7 119	16.5%	28 521	66.3%	11 261	72.1%	(36.8%)
Debt impairment	120 815	120 815	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	507 298	507 298	115 056	22.7%	115 356	22.7%	74 041	14.6%	304 452	60.0%	121 290	72.9%	(39.0%)
Finance charges	65 474	65 474	16 252	24.8%	17 678	27.0%	4	-	33 934	51.8%	17 289	66.4%	(100.0%)
Bulk purchases	1 936 708	1 936 708	422 914	21.8%	447 315	23.1%	266 126	13.7%	1 136 356	58.7%	399 905	75.6%	(33.5%)
Other Materials	181 399	181 399	788	4%	3 902	2.2%	5 370	3.0%	10 060	5.5%	28 879	52.5%	(81.4%)
Contracted services	35 408	35 408	62 547	176.6%	135 175	381.8%	78 765	222.4%	276 487	780.8%	19 697	323.7%	299.9%
Transfers and grants	140 526	140 526	1 770	1.3%	1 770	1.3%	2 274	1.6%	5 813	4.1%	1 478	4.6%	53.9%
Other expenditure	381 970	381 970	27 178	7.1%	73 219	19.2%	44 062	11.5%	144 459	37.8%	70 999	51.9%	(37.9%)
Loss on disposal of PPE	-	-	19 193	-	-	-	-	-	19 193	-	(2 068)	-	(100.0%)
Surplus/(Deficit)	19 436	19 436	230 050		(46 278)		(46 559)		137 213		98 559		
Transfers recognised - capital	447 973	447 973	-	-	71 993	16.1%	43 744	9.8%	115 738	25.8%	81 008	41.3%	(46.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	467 410	467 410	230 050		25 715		(2 815)		252 951		179 567		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	467 410	467 410	230 050		25 715		(2 815)		252 951		179 567		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	467 410	467 410	230 050		25 715		(2 815)		252 951		179 567		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	467 410	467 410	230 050		25 715		(2 815)		252 951		179 567		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	726 241	726 241	40 648	5.6%	133 383	18.4%	150 118	20.7%	324 149	44.6%	80 232	42.5%	87.1%
National Government	428 074	428 074	30 178	7.0%	83 403	19.5%	95 941	22.4%	209 522	48.9%	20 405	59.5%	370.2%
Provincial Government	19 899	19 899	1 857	9.3%	2 153	10.8%	3 631	18.2%	7 641	38.4%	1 247	55.2%	191.1%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	447 973	447 973	32 034	7.2%	85 555	19.1%	99 573	22.2%	217 163	48.5%	21 653	58.4%	359.9%
Borrowing	158 268	158 268	2 409	1.5%	4 071	2.6%	6 260	4.0%	12 741	8.1%	33 578	43.6%	(81.4%)
Internally generated funds	120 000	120 000	6 205	5.2%	43 756	36.5%	44 285	36.9%	94 246	78.5%	25 001	26.0%	77.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	726 241	726 241	40 648	5.6%	133 383	18.4%	150 118	20.7%	324 149	44.6%	80 232	42.5%	87.1%
Governance and Administration	37 972	37 972	116	.3%	17 157	45.2%	28 193	74.2%	45 466	119.7%	12 602	62.5%	123.7%
Executive & Council	5 750	5 750	-	-	855	14.9%	112	1.9%	967	16.8%	656	56.8%	(83.0%)
Budget & Treasury Office	25 710	25 710	116	.4%	14 179	55.2%	6 388	24.8%	20 682	80.4%	11 584	61.7%	(44.9%)
Corporate Services	6 512	6 512	-	-	2 123	32.6%	21 693	333.1%	23 816	365.7%	361	74.3%	5 909.8%
Community and Public Safety	103 239	103 239	4 161	4.0%	21 412	20.7%	15 252	14.8%	40 824	39.5%	4 577	82.0%	233.2%
Community & Social Services	32 740	32 740	1 857	5.7%	7 847	24.0%	5 855	17.9%	15 559	47.5%	135	69.6%	4 222.8%
Sport And Recreation	31 425	31 425	392	1.2%	9 607	30.6%	6 080	19.3%	16 079	51.2%	3 658	85.1%	66.2%
Public Safety	3 640	3 640	-	-	-	-	296	8.1%	296	8.1%	-	12.6%	(100.0%)
Housing	35 434	35 434	1 912	5.4%	3 958	11.2%	3 021	8.5%	8 890	25.1%	784	161.2%	285.1%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	293 680	293 680	27 767	9.5%	50 909	17.3%	64 492	22.0%	143 168	48.7%	24 216	27.6%	166.3%
Planning and Development	31 908	31 908	2 762	8.7%	2 943	9.2%	798	2.5%	6 504	20.4%	4 180	37.3%	(80.9%)
Road Transport	260 312	260 312	25 005	9.6%	47 965	18.4%	63 095	24.2%	136 065	52.3%	19 987	25.7%	215.7%
Environmental Protection	1 460	1 460	-	-	-	-	599	41.0%	599	41.0%	49	58.7%	1 132.0%
Trading Services	291 351	291 351	8 606	3.0%	43 833	15.0%	41 841	14.4%	94 280	32.4%	38 016	50.4%	10.1%
Electricity	190 721	190 721	3 291	1.7%	8 406	4.4%	23 532	12.3%	35 229	18.5%	20 969	49.7%	12.2%
Water	58 728	58 728	2 240	3.8%	30 200	51.4%	10 524	17.9%	42 965	73.2%	8 890	44.8%	18.4%
Waste Water Management	31 403	31 403	3 075	9.8%	5 227	16.6%	6 651	21.2%	14 953	47.6%	7 381	61.0%	(9.9%)
Waste Management	10 500	10 500	-	-	-	-	1 134	10.8%	1 134	10.8%	776	75.3%	46.1%
Other	-	-	-	-	71	-	340	-	411	-	821	59.0%	(58.6%)

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Cash Flow from Operating Activities														
Receipts	4 458 877	4 458 877	1 236 576	27.7%	1 337 850	30.0%	1 211 971	27.2%	3 786 397	84.9%	1 202 343	97.9%	.8%	
Property rates, penalties and collection charges	741 451	741 451	173 570	23.4%	181 374	24.5%	183 538	24.8%	538 482	72.6%	161 070	72.1%	13.9%	
Service charges	2 533 370	2 533 370	644 007	25.4%	698 835	27.6%	595 346	23.5%	1 938 189	76.5%	580 460	81.5%	2.6%	
Other revenue	138 875	138 875	70 099	50.5%	91 787	66.1%	119 913	86.3%	281 799	202.9%	88 907	255.2%	34.9%	
Government - operating	489 491	489 491	181 752	37.1%	167 580	34.2%	135 776	27.7%	485 108	99.1%	104 935	88.0%	29.4%	
Government - capital	447 973	447 973	121 625	27.2%	186 755	41.7%	155 954	34.8%	464 334	103.7%	246 623	-	(36.8%)	
Interest	107 717	107 717	45 522	42.3%	11 517	10.7%	21 445	19.9%	78 485	72.9%	20 347	39.5%	5.4%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(3 684 930)	(3 684 930)	(1 125 875)	30.6%	(1 263 569)	34.3%	(913 767)	24.8%	(3 303 211)	89.6%	(812 098)	86.6%	12.5%	
Suppliers and employees	(3 619 264)	(3 619 264)	(1 107 913)	30.6%	(1 245 880)	34.4%	(895 913)	24.8%	(3 249 706)	89.8%	(793 331)	86.6%	12.9%	
Finance charges	(65 474)	(65 474)	(16 252)	24.8%	(17 669)	27.0%	(15 580)	23.8%	(49 501)	75.6%	(17 289)	66.4%	(9.9%)	
Transfers and grants	(191)	(191)	(1 710)	893.4%	(20)	10.4%	(2 274)	1 187.7%	(4 004)	2 091.5%	(1 478)	280.4%	53.9%	
Net Cash from/(used) Operating Activities	773 947	773 947	110 701	14.3%	74 281	9.6%	298 205	38.5%	483 186	62.4%	390 245	237.9%	(23.6%)	
Cash Flow from Investing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(617 305)	(617 305)	(40 648)	6.6%	(133 383)	21.6%	(135 065)	21.9%	(309 096)	50.1%	(80 232)	42.5%	68.3%	
Capital assets	(617 305)	(617 305)	(40 648)	6.6%	(133 383)	21.6%	(135 065)	21.9%	(309 096)	50.1%	(80 232)	42.5%	68.3%	
Net Cash from/(used) Investing Activities	(617 305)	(617 305)	(40 648)	6.6%	(133 383)	21.6%	(135 065)	21.9%	(309 096)	50.1%	(80 232)	117.4%	68.3%	
Cash Flow from Financing Activities														
Receipts	50 000	50 000	1 728	3.5%	1 083	2.2%	51 937	103.9%	54 748	109.5%	100 452	103.4%	(48.3%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	50 000	50 000	-	-	-	-	50 000	100.0%	50 000	100.0%	100 000	-	(50.0%)	
Increase (decrease) in consumer deposits	-	-	1 728	-	1 083	-	1 937	-	4 748	-	452	3.4%	329.1%	
Payments	(67 762)	(67 762)	(18 746)	27.7%	(14 477)	21.4%	(21 187)	31.3%	(54 410)	80.3%	(18 040)	95.5%	17.4%	
Repayment of borrowing	(67 762)	(67 762)	(18 746)	27.7%	(14 477)	21.4%	(21 187)	31.3%	(54 410)	80.3%	(18 040)	95.5%	17.4%	
Net Cash from/(used) Financing Activities	(17 762)	(17 762)	(17 018)	95.8%	(13 394)	75.4%	30 751	(173.1%)	339	(1.9%)	82 411	111.2%	(62.7%)	
Net Increase/(Decrease) in cash held	138 880	138 880	53 035	38.2%	(72 496)	(52.2%)	193 890	139.6%	174 428	125.6%	392 424	588.2%	(50.6%)	
Cash/cash equivalents at the year begin:	912 709	912 709	976 717	107.0%	1 029 751	112.8%	957 255	104.9%	976 717	107.0%	863 505	100.0%	10.9%	
Cash/cash equivalents at the year end:	1 051 589	1 051 589	1 029 751	97.9%	957 255	91.0%	1 151 145	109.5%	1 151 145	109.5%	1 255 930	137.6%	(8.3%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	46 807	8.3%	28 434	5.0%	20 932	3.7%	469 290	83.0%	565 463	30.4%	-	-	163 824
Trade and Other Receivables from Exchange Transactions - Electricity	157 125	46.4%	84 926	25.1%	23 933	7.1%	72 529	21.4%	338 513	18.2%	-	-	21 406
Receivables from Non-exchange Transactions - Property Rates	57 658	15.6%	19 277	5.2%	12 523	3.4%	279 313	75.7%	368 771	19.8%	-	-	139 037
Receivables from Exchange Transactions - Waste Water Management	11 524	10.3%	5 471	4.9%	3 398	3.0%	91 678	81.8%	112 072	6.0%	-	-	39 039
Receivables from Exchange Transactions - Waste Management	7 147	12.0%	3 490	5.9%	1 837	3.1%	46 860	79.0%	59 334	3.2%	-	-	19 527
Receivables from Exchange Transactions - Property Rental Debtors	613	2.5%	556	2.2%	528	2.1%	23 266	93.2%	24 963	1.3%	-	-	13 792
Interest on Arrear Debtor Accounts	9 884	3.2%	9 566	3.1%	9 123	3.0%	278 465	90.7%	307 038	16.5%	-	-	126 736
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 588	1.9%	(8 339)	(9.7%)	(1 065)	(1.2%)	93 491	109.1%	85 675	4.6%	-	-	75 614
Total By Income Source	292 345	15.7%	143 380	7.7%	71 211	3.8%	1 354 893	72.8%	1 861 829	100.0%	-	-	598 976
Debtors Age Analysis By Customer Group													
Organs of State	22 726	24.0%	12 880	13.6%	3 646	3.8%	55 596	58.6%	94 848	5.1%	-	-	31 704
Commercial	144 359	38.0%	72 584	19.1%	24 945	6.6%	137 807	36.3%	379 695	20.4%	-	-	60 552
Households	115 687	9.1%	63 519	5.0%	39 514	3.1%	1 050 508	82.8%	1 269 228	68.2%	-	-	447 296
Other	9 572	8.1%	(5 603)	(4.7%)	3 106	2.6%	110 983	94.0%	118 058	6.3%	-	-	59 425
Total By Customer Group	292 345	15.7%	143 380	7.7%	71 211	3.8%	1 354 893	72.8%	1 861 829	100.0%	-	-	598 976

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Sizwe Hadebe	033 392 2002
Financial Manager	Mrs Margaret Nellisiwe Ngcobo	033 392 2601

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MKHAMBATHINI (KZN226)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	85 310	88 182	27 591	32.3%	31 104	36.5%	20 472	23.2%	79 167	89.8%	20 293	89.2%	.9%
Property rates	12 663	12 663	3 260	25.7%	2 830	22.4%	2 996	23.7%	9 086	71.8%	2 933	76.9%	2.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	500	500	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	118	-	117	-	115	-	350	-	-	-	(100.0%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 650	2 467	515	31.2%	719	43.6%	741	30.0%	1 975	80.0%	483	78.9%	53.4%
Interest earned - outstanding debtors	1 176	1 176	320	27.2%	310	26.4%	365	31.0%	995	84.6%	296	66.3%	23.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	70	70	1	.8%	18	26.4%	15	20.7%	34	47.9%	1	95.2%	2 236.3%
Licences and permits	3 923	4 391	965	24.6%	973	24.8%	1 207	27.5%	3 144	71.6%	754	79.2%	60.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	64 525	66 111	22 199	34.4%	25 850	40.1%	14 989	22.7%	63 037	95.4%	15 780	92.6%	(5.0%)
Other own revenue	803	803	214	26.7%	288	35.8%	45	5.6%	546	68.0%	46	139.2%	(3.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	81 504	84 292	15 821	19.4%	25 831	31.7%	14 652	17.4%	56 304	66.8%	18 136	69.9%	(19.2%)
Employee related costs	27 056	27 056	5 024	18.6%	5 604	20.7%	4 450	16.4%	15 077	55.7%	4 236	56.2%	5.1%
Remuneration of councillors	5 088	5 088	1 182	23.2%	1 171	23.0%	1 246	24.5%	3 598	70.7%	1 293	71.8%	(3.6%)
Debt impairment	700	700	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 800	6 000	-	-	2 400	50.0%	-	-	2 400	40.0%	244	55.2%	(100.0%)
Finance charges	184	184	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	3 696	-	466	-	-	-	4 162	-	6 777	-	(100.0%)
Other expenditure	43 676	45 263	5 920	13.6%	16 190	37.1%	8 957	19.8%	31 066	68.6%	5 586	64.4%	60.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 807	3 890	11 771		5 273		5 820		22 864		2 157		
Transfers recognised - capital	15 626	15 626	3 087	19.8%	1 854	11.9%	3 216	20.6%	8 157	52.2%	5 631	72.5%	(42.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	19 433	19 516	14 858		7 127		9 036		31 020		7 788		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	19 433	19 516	14 858		7 127		9 036		31 020		7 788		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	19 433	19 516	14 858		7 127		9 036		31 020		7 788		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	19 433	19 516	14 858		7 127		9 036		31 020		7 788		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	96 635	43 941	35 307	36.5%	33 714	34.9%	25 109	57.1%	94 131	214.2%	27 921	97.0%	(10.1%)
Property rates, penalties and collection charges	8 864	12 454	2 890	32.6%	2 441	27.5%	2 083	16.7%	7 414	59.5%	2 010	106.8%	3.6%
Service charges	350	500	118	33.7%	117	33.3%	115	23.1%	350	70.0%	-	-	(100.0%)
Other revenue	4 796	5 265	1 301	27.1%	1 279	26.7%	1 264	24.0%	3 844	73.0%	830	50.8%	52.3%
Government - operating	64 525	6 452	22 163	34.3%	25 850	40.1%	15 038	233.1%	63 051	977.2%	15 750	100.6%	(4.5%)
Government - capital	15 626	15 626	8 000	51.2%	3 000	19.2%	5 502	35.2%	16 502	105.6%	8 551	100.0%	(35.7%)
Interest	2 473	3 644	835	33.8%	1 029	41.6%	1 106	30.4%	2 970	81.5%	779	87.1%	42.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(69 904)	(85 149)	(15 821)	22.6%	(25 831)	37.0%	(14 652)	17.2%	(56 304)	66.1%	(17 892)	69.7%	(18.1%)
Suppliers and employees	(69 719)	(84 965)	(12 125)	17.4%	(25 355)	36.4%	(14 652)	17.2%	(52 132)	61.4%	(11 115)	49.0%	31.8%
Finance charges	(184)	(184)	-	-	(9)	5.1%	-	-	(9)	5.1%	-	-	-
Transfers and grants	-	-	(3 696)	-	(466)	-	-	-	(4 162)	-	(6 777)	-	(100.0%)
Net Cash from/(used) Operating Activities	26 731	(41 208)	19 487	72.9%	7 884	29.5%	10 457	(25.4%)	37 827	(91.8%)	10 029	181.7%	4.3%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(19 426)	(20 397)	(3 087)	15.9%	(1 854)	9.5%	(3 216)	15.8%	(8 157)	40.0%	(5 631)	63.3%	(42.9%)
Capital assets	(19 426)	(20 397)	(3 087)	15.9%	(1 854)	9.5%	(3 216)	15.8%	(8 157)	40.0%	(5 631)	63.3%	(42.9%)
Net Cash from/(used) Investing Activities	(19 426)	(20 397)	(3 087)	15.9%	(1 854)	9.5%	(3 216)	15.8%	(8 157)	40.0%	(5 631)	63.3%	(42.9%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	7 305	(61 606)	16 400	224.5%	6 030	82.5%	7 240	(11.8%)	29 670	(48.2%)	4 398	830.6%	64.6%
Cash/cash equivalents at the year begin:	18 135	37 260	37 260	205.5%	53 660	295.9%	59 690	160.2%	37 260	100.0%	39 532	243.3%	51.0%
Cash/cash equivalents at the year end:	25 440	(24 345)	53 660	210.9%	59 690	234.6%	66 930	(274.9%)	66 930	(274.9%)	43 930	459.7%	52.4%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 661	9.9%	584	3.5%	541	3.2%	14 060	83.5%	16 846	100.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 661	9.9%	584	3.5%	541	3.2%	14 060	83.5%	16 846	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	181	5.5%	92	2.8%	90	2.7%	2 933	89.0%	3 296	19.6%	-	-	-
Commercial	792	15.8%	217	4.3%	187	3.7%	3 810	76.1%	5 007	29.7%	-	-	-
Households	318	12.8%	109	4.4%	100	4.0%	1 952	78.8%	2 477	14.7%	-	-	-
Other	371	6.1%	166	2.7%	165	2.7%	5 365	88.4%	6 066	36.0%	-	-	-
Total By Customer Group	1 661	9.9%	584	3.5%	541	3.2%	14 060	83.5%	16 846	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0	24.4%	-	-	(0)	(.4%)	0	76.0%	0	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	0	24.4%	-	-	(0)	(.4%)	0	76.0%	0	100.0%

Contact Details

Municipal Manager	Mr Mrs T.C. Ndlela	031 785 9307
Financial Manager	Mr Mr. Mahendra Chandulal	031 785 9300

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	89 606	90 942	46 673	52.1%	24 205	27.0%	16 146	17.8%	87 024	95.7%	22 009	94.6%	(26.6%)
Property rates	11 500	11 500	10 589	92.1%	(295)	(2.6%)	120	1.0%	10 413	90.6%	1 349	94.5%	(91.1%)
Property rates - penalties and collection charges	750	900	222	29.5%	240	32.0%	270	30.0%	732	81.3%	260	96.7%	4.0%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	450	500	126	27.9%	124	27.7%	115	23.1%	365	73.1%	113	75.6%	1.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	734	2 930	857	116.8%	1 567	213.4%	880	30.0%	3 304	112.8%	1 258	130.9%	(30.1%)
Interest earned - external investments	4 050	4 060	1 735	42.8%	(76)	(1.9%)	1 051	25.9%	2 710	66.7%	993	76.7%	5.8%
Interest earned - outstanding debtors	75	90	23	30.3%	23	30.7%	23	25.7%	69	76.5%	25	79.3%	(7.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	102	352	12	11.7%	6	5.5%	4	1.2%	22	6.2%	6	71.3%	(31.7%)
Licences and permits	831	273	47	5.6%	33	4.0%	35	12.9%	115	42.2%	13	47.5%	172.2%
Agency services	516	516	127	24.7%	122	23.7%	200	38.8%	449	87.2%	184	84.4%	8.7%
Transfers recognised - operational	70 224	69 221	32 787	46.7%	22 364	31.8%	13 325	19.3%	68 476	98.9%	17 629	96.7%	(24.4%)
Other own revenue	374	602	150	40.1%	96	25.7%	121	20.2%	368	61.1%	177	41.3%	(31.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	98 165	103 560	42 065	42.9%	23 580	24.0%	3 520	3.4%	69 166	66.8%	23 895	71.9%	(85.3%)
Employee related costs	40 310	39 657	8 629	21.4%	10 429	25.9%	8 692	21.9%	27 750	70.0%	8 142	70.3%	6.7%
Remuneration of councillors	4 642	4 544	1 050	22.6%	1 059	22.8%	1 171	25.8%	3 280	72.2%	1 135	73.7%	3.1%
Debt impairment	950	1 350	-	-	475	50.0%	-	-	475	35.2%	-	66.4%	-
Depreciation and asset impairment	8 923	11 517	1 896	21.2%	1 896	21.2%	1 896	16.5%	5 687	49.4%	1 896	59.9%	-
Finance charges	440	148	34	7.7%	30	6.7%	31	21.1%	95	64.1%	53	61.1%	(41.1%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	8 526	8 832	1 946	22.8%	1 900	22.3%	1 838	20.8%	5 683	64.4%	1 620	59.6%	13.4%
Transfers and grants	550	890	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	33 825	36 622	28 511	84.3%	7 792	23.0%	(10 107)	(27.6%)	26 196	71.5%	11 049	81.1%	(191.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(8 560)	(12 617)	4 607		624		12 626		17 858		(1 887)		
Transfers recognised - capital	33 181	30 868	2 694	8.1%	8 890	26.8%	9 908	32.1%	21 492	69.6%	7 557	89.1%	31.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	24 621	18 250	7 302		9 514		22 534		39 350		5 670		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	24 621	18 250	7 302		9 514		22 534		39 350		5 670		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	24 621	18 250	7 302		9 514		22 534		39 350		5 670		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	24 621	18 250	7 302		9 514		22 534		39 350		5 670		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	123 531	103 593	41 276	33.4%	39 778	32.2%	27 573	26.6%	108 626	104.9%	32 534	106.0%	(15.2%)
Property rates, penalties and collection charges	11 022	9 360	2 713	24.6%	5 445	49.4%	1 719	18.4%	9 877	105.5%	1 655	86.3%	3.9%
Service charges	360	405	131	36.4%	101	28.0%	187	46.1%	419	103.3%	126	97.6%	48.2%
Other revenue	5 591	4 345	1 193	21.3%	1 824	32.6%	1 359	31.3%	4 376	100.7%	4 548	231.7%	(70.1%)
Government - operating	70 224	69 606	32 787	46.7%	22 219	31.6%	14 666	21.1%	69 671	100.1%	23 063	97.9%	(36.4%)
Government - capital	33 182	17 376	2 694	8.1%	9 035	27.2%	8 567	49.3%	20 297	116.8%	2 123	119.5%	303.5%
Interest	3 152	2 500	1 757	55.8%	1 154	36.6%	1 074	43.0%	3 985	159.4%	1 018	96.8%	5.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(86 002)	(80 068)	(84 027)	97.7%	(27 387)	31.8%	(17 649)	22.0%	(129 062)	161.2%	(20 159)	77.4%	(12.5%)
Suppliers and employees	(85 006)	(79 893)	(84 027)	98.8%	(27 387)	32.2%	(17 638)	22.1%	(129 051)	161.5%	(20 106)	77.3%	(12.3%)
Finance charges	(444)	(175)	-	-	-	-	(11)	6.5%	(11)	6.5%	(53)	87.3%	(78.6%)
Transfers and grants	(552)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	37 529	23 525	(42 751)	(113.9%)	12 391	33.0%	9 924	42.2%	(20 436)	(86.9%)	12 375	203.6%	(19.8%)
Cash Flow from Investing Activities													
Receipts	-	13 164	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	13 164	-	-	-	-	-	-	-	-	-	-	-
Payments	(36 321)	(25 851)	(2 940)	8.1%	(14 186)	39.1%	(7 859)	30.4%	(24 985)	96.7%	(2 126)	89.5%	269.7%
Capital assets	(36 321)	(25 851)	(2 940)	8.1%	(14 186)	39.1%	(7 859)	30.4%	(24 985)	96.7%	(2 126)	89.5%	269.7%
Net Cash from/(used) Investing Activities	(36 321)	(12 687)	(2 940)	8.1%	(14 186)	39.1%	(7 859)	61.9%	(24 985)	196.9%	(2 126)	182.3%	269.7%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(41)	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(41)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(41)	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 167	10 838	(45 691)	(3 916.8%)	(1 795)	(153.9%)	2 065	19.1%	(45 421)	(419.1%)	10 249	228.6%	(79.9%)
Cash/cash equivalents at the year begin:	57 900	47 063	47 745	82.5%	2 054	3.5%	259	.6%	47 745	101.4%	15 087	1.2%	(98.3%)
Cash/cash equivalents at the year end:	59 067	57 901	2 054	3.5%	259	.4%	2 324	4.0%	2 324	4.0%	25 336	43.8%	(90.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(576)	(5.0%)	349	3.0%	267	2.3%	11 535	99.7%	11 575	95.9%	-	-	3 972
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2	.6%	26	8.1%	17	5.5%	270	85.8%	315	2.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(224)	(126.6%)	40	22.4%	26	14.1%	335	189.5%	177	1.5%	-	-	-
Total By Income Source	(798)	(6.6%)	414	3.4%	311	2.6%	12 140	100.6%	12 066	100.0%	-	-	3 972
Debtors Age Analysis By Customer Group													
Organs of State	166	12.2%	112	8.3%	38	2.8%	1 043	76.7%	1 358	11.3%	-	-	-
Commercial	(104)	(4.6%)	16	.7%	16	.7%	2 325	103.2%	2 253	18.7%	-	-	-
Households	380	6.9%	194	3.5%	179	3.3%	4 756	86.3%	5 509	45.7%	-	-	3 972
Other	(1 240)	(42.1%)	92	3.1%	78	2.6%	4 015	136.3%	2 945	24.4%	-	-	-
Total By Customer Group	(798)	(6.6%)	414	3.4%	311	2.6%	12 140	100.6%	12 066	100.0%	-	-	3 972

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr S D Mkhize	033 212 2155
Financial Manager	Mr Sanjay Mewalall	033 212 2155

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMGUNGUNDLOVU (DC22)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	644 093	644 093	222 333	34.5%	191 772	29.8%	152 319	23.6%	566 425	87.9%	156 462	88.8%	(2.6%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	146 441	146 441	28 954	19.8%	27 460	18.8%	28 332	19.3%	84 746	57.9%	26 193	59.9%	8.2%
Service charges - sanitation revenue	13 210	13 210	2 689	20.4%	2 653	20.1%	2 647	20.0%	7 989	60.5%	3 919	129.0%	(32.4%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	37	-	55	-	23	-	115	-	61	-	(62.9%)
Interest earned - external investments	7 080	7 080	3 249	45.9%	3 243	45.8%	3 724	52.6%	10 216	144.3%	2 470	81.5%	50.8%
Interest earned - outstanding debtors	2 872	2 872	2 417	84.2%	4 922	171.4%	7 154	249.1%	14 493	504.6%	3 838	450.6%	86.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	434 490	434 490	181 042	41.7%	146 940	33.8%	110 115	25.3%	438 097	100.8%	102 039	92.0%	7.9%
Other own revenue	-	-	3 943	-	6 500	-	325	-	10 768	-	17 943	126.4%	(98.2%)
Gains on disposal of PPE	40 000	40 000	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	612 246	612 246	118 641	19.4%	212 295	34.7%	90 287	14.7%	421 223	68.8%	139 472	69.0%	(35.3%)
Employee related costs	191 692	191 692	46 313	24.2%	53 617	28.0%	45 690	23.8%	145 621	76.0%	41 145	63.6%	11.0%
Remuneration of councillors	13 189	13 189	2 448	18.6%	2 654	20.1%	2 662	20.2%	7 764	58.9%	3 022	66.4%	(11.9%)
Debt impairment	48 401	48 401	1 116	2.3%	483	1.0%	83	.2%	1 682	3.5%	309	4.9%	(73.2%)
Depreciation and asset impairment	31 800	31 800	14 942	47.0%	14 942	47.0%	-	-	29 884	94.0%	17 496	195.4%	(100.0%)
Finance charges	14 081	14 081	3 468	24.6%	8 444	60.0%	-	-	11 912	84.6%	568	29.2%	(100.0%)
Bulk purchases	101 328	101 328	27 818	27.5%	26 649	26.3%	19 574	19.3%	74 041	73.1%	27 338	79.1%	(28.4%)
Other Materials	1 500	1 500	158	10.5%	117	7.8%	-	-	275	18.3%	-	14.0%	-
Contracted services	122 915	122 915	6 180	5.0%	56 364	45.9%	12 179	9.9%	74 723	60.8%	20 985	68.4%	(42.0%)
Transfers and grants	16 733	16 733	-	-	4 271	25.5%	-	-	4 271	25.5%	-	-	-
Other expenditure	70 606	70 606	16 197	22.9%	44 755	63.4%	10 099	14.3%	71 050	100.6%	28 609	63.4%	(64.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	31 847	31 847	103 692		(20 523)		62 033		145 202		16 990		
Transfers recognised - capital	149 865	149 865	114 700	76.5%	-	-	-	-	114 700	76.5%	-	24.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	181 712	181 712	218 392		(20 523)		62 033		259 902		16 990		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	181 712	181 712	218 392		(20 523)		62 033		259 902		16 990		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	181 712	181 712	218 392		(20 523)		62 033		259 902		16 990		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	181 712	181 712	218 392		(20 523)		62 033		259 902		16 990		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	706 063	706 063	351 942	49.8%	219 775	31.1%	223 328	31.6%	795 044	112.6%	202 102	113.7%	10.5%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	111 756	111 756	20 245	18.1%	25 284	22.6%	21 169	18.9%	66 698	59.7%	23 852	67.1%	(11.2%)
Other revenue	-	-	30 908	-	19 950	-	12 037	-	62 895	-	35 061	756.9%	(65.7%)
Government - operating	434 490	434 490	183 900	42.3%	145 768	33.5%	151 248	34.8%	480 917	110.7%	112 203	81.1%	34.8%
Government - capital	149 865	149 865	114 700	76.5%	25 118	16.8%	36 407	24.3%	176 225	117.6%	28 387	83.0%	28.3%
Interest	9 952	9 952	2 189	22.0%	3 654	36.7%	2 468	24.8%	8 310	83.5%	2 600	81.3%	(5.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(498 684)	(498 684)	(371 894)	74.6%	(197 342)	39.6%	(207 946)	41.7%	(777 182)	155.8%	(149 711)	189.7%	38.9%
Suppliers and employees	(498 684)	(498 684)	(368 546)	73.9%	(197 316)	39.6%	(207 758)	41.7%	(773 620)	155.1%	(148 937)	191.6%	39.5%
Finance charges	-	-	(3 348)	-	(26)	-	(188)	-	(3 562)	-	(774)	15.5%	(75.8%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	207 379	207 379	(19 952)	(9.6%)	22 433	10.8%	15 382	7.4%	17 862	8.6%	52 391	(21.8%)	(70.6%)
Cash Flow from Investing Activities													
Receipts	40 000	40 000	-	-	-	-	30 000	75.0%	30 000	75.0%	-	-	(100.0%)
Proceeds on disposal of PPE	40 000	40 000	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	30 000	-	30 000	-	-	-	(100.0%)
Payments	(201 268)	(201 268)	(121 480)	60.4%	(61 127)	30.4%	(33 201)	16.5%	(215 807)	107.2%	(10 208)	59.3%	225.2%
Capital assets	(201 268)	(201 268)	(121 480)	60.4%	(61 127)	30.4%	(33 201)	16.5%	(215 807)	107.2%	(10 208)	59.3%	225.2%
Net Cash from/(used) Investing Activities	(161 268)	(161 268)	(121 480)	75.3%	(61 127)	37.9%	(3 201)	2.0%	(185 807)	115.2%	(10 208)	59.3%	(68.6%)
Cash Flow from Financing Activities													
Receipts	40 053	40 053	35 659	89.0%	28 571	71.3%	-	-	64 230	160.4%	38 400	240.0%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	40 053	40 053	35 659	89.0%	28 571	71.3%	-	-	64 230	160.4%	38 400	240.0%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(14 081)	(14 081)	(51 501)	365.7%	-	-	-	-	(51 501)	365.7%	(1 726)	17.0%	(100.0%)
Repayment of borrowing	(14 081)	(14 081)	(51 501)	365.7%	-	-	-	-	(51 501)	365.7%	(1 726)	17.0%	(100.0%)
Net Cash from/(used) Financing Activities	25 972	25 972	(15 842)	(61.0%)	28 571	110.0%	-	-	12 729	49.0%	36 674	360.1%	(100.0%)
Net Increase/(Decrease) in cash held	72 083	72 083	(157 274)	(218.2%)	(10 123)	(14.0%)	12 181	16.9%	(155 216)	(215.3%)	78 857	(217.9%)	(84.6%)
Cash/cash equivalents at the year begin:	162 494	162 494	(94 978)	(58.5%)	(252 253)	(155.2%)	(262 375)	(161.5%)	(94 978)	(58.5%)	48 775	132.4%	(637.9%)
Cash/cash equivalents at the year end:	234 577	234 577	(252 253)	(107.5%)	(262 375)	(111.9%)	(250 194)	(106.7%)	(250 194)	(106.7%)	127 632	63.0%	(296.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	29 835	7.0%	8 857	2.1%	8 987	2.1%	379 649	88.8%	427 328	100.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	0	100.0%	0	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	29 835	7.0%	8 857	2.1%	8 987	2.1%	379 649	88.8%	427 328	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 988	25.9%	323	4.2%	373	4.9%	4 993	65.0%	7 677	1.8%	-	-	-
Commercial	1 964	13.2%	572	3.8%	445	3.0%	11 926	80.0%	14 906	3.5%	-	-	-
Households	15 768	4.9%	6 502	2.0%	5 777	1.8%	290 646	91.2%	318 693	74.6%	-	-	-
Other	10 115	11.8%	1 460	1.7%	2 393	2.8%	72 084	83.8%	86 052	20.1%	-	-	-
Total By Customer Group	29 835	7.0%	8 857	2.1%	8 987	2.1%	379 649	88.8%	427 328	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	17 357	90.6%	29	.2%	479	2.5%	1 287	6.7%	19 152	100.0%
Total	17 357	90.6%	29	.2%	479	2.5%	1 287	6.7%	19 152	100.0%

Contact Details

Municipal Manager	Mr T L S Khuzwayo	033 897 6700
Financial Manager	Mr NF Mchunu	033 897 6714

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: OKHAHLAMBA (KZN235)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	164 735	169 439	60 919	37.0%	49 747	30.2%	40 467	23.9%	151 133	89.2%	34 828	80.2%	16.2%
Property rates	30 772	25 971	6 550	21.3%	6 585	21.4%	6 514	25.1%	19 649	75.7%	6 201	64.1%	5.0%
Property rates - penalties and collection charges	4 355	4 355	1 132	26.0%	1 276	29.3%	1 332	30.6%	3 740	85.9%	1 087	167.3%	22.4%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 019	2 019	505	25.0%	505	25.0%	505	25.0%	1 516	75.1%	478	75.1%	5.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	4	-	(100.0%)
Rental of facilities and equipment	111	111	20	18.0%	20	18.1%	21	18.5%	61	54.6%	22	55.2%	(5.5%)
Interest earned - external investments	2 404	2 404	511	21.2%	498	20.7%	544	22.6%	1 553	64.6%	391	75.3%	39.2%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	435	432	108	24.9%	86	19.9%	100	23.2%	295	68.2%	130	83.2%	(22.6%)
Licences and permits	1 570	437	456	29.0%	426	27.2%	512	117.1%	1 394	318.9%	63	70.6%	712.9%
Agency services	675	665	227	33.6%	166	24.7%	204	30.7%	597	89.8%	183	76.2%	11.5%
Transfers recognised - operational	120 404	130 863	51 021	42.4%	39 707	33.0%	32 080	24.5%	122 807	93.8%	25 907	81.4%	23.8%
Other own revenue	1 616	2 039	389	24.1%	336	20.8%	(1 344)	(65.9%)	(619)	(30.4%)	362	213.2%	(471.1%)
Gains on disposal of PPE	375	142	-	-	142	37.9%	-	-	142	99.9%	-	-	-
Operating Expenditure	174 607	188 914	32 305	18.5%	33 244	19.0%	44 718	23.7%	110 268	58.4%	29 715	56.9%	50.5%
Employee related costs	54 355	58 272	12 414	22.8%	13 137	24.2%	13 921	23.9%	39 472	67.7%	12 152	72.9%	14.6%
Remuneration of councillors	8 651	9 192	2 185	25.3%	2 237	25.9%	2 424	26.4%	6 846	74.5%	2 403	75.4%	.9%
Debt impairment	6 500	6 500	112	1.7%	27	.4%	142	2.2%	281	4.3%	16	1.8%	763.2%
Depreciation and asset impairment	21 240	22 531	-	-	-	-	8 750	38.8%	8 750	38.8%	37	22.1%	23 578.8%
Finance charges	1 171	-	-	-	-	-	2	-	2	-	-	21.4%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	2 630	941	993	37.8%	790	30.0%	(1 084)	(115.2%)	699	74.3%	242	55.6%	(547.1%)
Contracted services	3 922	2 699	777	19.8%	492	12.5%	1 409	52.2%	2 678	99.2%	810	112.4%	73.8%
Transfers and grants	2 387	3 445	481	20.1%	503	21.1%	594	17.2%	1 577	45.8%	546	67.1%	8.7%
Other expenditure	73 751	85 334	15 342	20.8%	16 060	21.8%	18 560	21.8%	49 963	58.5%	13 508	56.3%	37.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 873)	(19 475)	28 614		16 503		(4 251)		40 866		5 113		
Transfers recognised - capital	27 014	34 514	15 694	58.1%	6 096	22.6%	8 905	25.8%	30 695	88.9%	21 456	150.7%	(58.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 141	15 039	44 308		22 599		4 654		71 561		26 569		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	17 141	15 039	44 308		22 599		4 654		71 561		26 569		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 141	15 039	44 308		22 599		4 654		71 561		26 569		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 141	15 039	44 308		22 599		4 654		71 561		26 569		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	188 121	195 583	67 011	35.6%	62 038	33.0%	67 816	34.7%	196 865	100.7%	52 917	96.7%	28.2%
Property rates, penalties and collection charges	32 049	23 053	5 749	17.9%	5 029	15.7%	5 556	24.1%	16 333	70.9%	4 385	63.2%	26.7%
Service charges	2 019	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 637	14 855	1 438	39.5%	1 216	33.4%	9 952	67.0%	12 606	84.9%	778	259.1%	1 179.9%
Government - operating	120 404	120 684	49 096	40.8%	39 351	32.7%	33 194	27.5%	121 641	100.8%	25 907	81.8%	28.1%
Government - capital	27 014	34 514	10 000	37.0%	16 000	59.2%	18 514	53.6%	44 514	129.0%	21 456	156.5%	(13.7%)
Interest	2 998	2 477	728	24.3%	442	14.7%	600	24.2%	1 770	71.5%	391	75.3%	53.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(158 374)	(128 159)	(28 814)	18.2%	(36 783)	23.2%	(30 509)	23.8%	(96 106)	75.0%	(32 074)	68.8%	(4.9%)
Suppliers and employees	(154 816)	(123 782)	(28 318)	18.3%	(36 258)	23.4%	(29 906)	24.2%	(94 481)	76.3%	(31 581)	70.5%	(5.3%)
Finance charges	(1 171)	(1 099)	(16)	1.3%	(22)	1.9%	(10)	.9%	(47)	4.3%	(18)	2.1%	(47.2%)
Transfers and grants	(2 387)	(3 279)	(481)	20.1%	(503)	21.1%	(594)	18.1%	(1 577)	48.1%	(474)	64.0%	25.2%
Net Cash from/(used) Operating Activities	29 748	67 423	38 197	128.4%	25 256	84.9%	37 307	55.3%	100 759	149.4%	20 843	169.5%	79.0%
Cash Flow from Investing Activities													
Receipts	-	142	-	-	142	-	-	-	142	100.0%	-	-	-
Proceeds on disposal of PPE	-	142	-	-	142	-	-	-	142	100.0%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(38 089)	(62 609)	(36 925)	96.9%	(14 330)	37.6%	(20 177)	32.2%	(71 432)	114.1%	(16 968)	71.5%	18.9%
Capital assets	(38 089)	(62 609)	(36 925)	96.9%	(14 330)	37.6%	(20 177)	32.2%	(71 432)	114.1%	(16 968)	71.5%	18.9%
Net Cash from/(used) Investing Activities	(38 089)	(62 467)	(36 925)	96.9%	(14 188)	37.2%	(20 177)	32.3%	(71 290)	114.1%	(16 968)	71.8%	18.9%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 137)	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(3 137)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(3 137)	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(11 479)	4 956	1 272	(11.1%)	11 068	(96.4%)	17 129	345.6%	29 469	594.6%	3 875	(134.2%)	342.0%
Cash/cash equivalents at the year begin:	42 895	41 425	41 425	96.6%	42 697	99.5%	53 765	129.8%	41 425	100.0%	79 314	100.0%	(32.2%)
Cash/cash equivalents at the year end:	31 416	46 381	42 697	135.9%	53 765	171.1%	70 894	152.9%	70 894	152.9%	83 189	491.0%	(14.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 055	6.9%	1 477	5.0%	1 086	3.7%	25 077	84.4%	29 696	70.8%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	48	8.3%	31	5.4%	22	3.9%	470	82.4%	571	1.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	3.5%	4	3.2%	4	3.2%	112	90.0%	125	.3%	-	-	-
Interest on Arrear Debtor Accounts	450	3.8%	442	3.8%	432	3.7%	10 431	88.7%	11 755	28.0%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	34	(19.4%)	13	(7.4%)	(116)	66.4%	(106)	60.4%	(175)	(4%)	-	-	-
Total By Income Source	2 591	6.2%	1 967	4.7%	1 429	3.4%	35 985	85.7%	41 971	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	542	4.3%	527	4.1%	373	2.9%	11 267	88.7%	12 709	30.3%	-	-	-
Commercial	599	6.0%	456	4.5%	370	3.7%	8 613	85.8%	10 038	23.9%	-	-	-
Households	615	6.2%	450	4.6%	359	3.6%	8 439	85.6%	9 863	23.5%	-	-	-
Other	835	8.9%	534	5.7%	327	3.5%	7 666	81.9%	9 362	22.3%	-	-	-
Total By Customer Group	2 591	6.2%	1 967	4.7%	1 429	3.4%	35 985	85.7%	41 971	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 019	100.0%	-	-	-	-	-	-	1 019	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 019	100.0%	-	-	-	-	-	-	1 019	100.0%

Contact Details

Municipal Manager	Mr S Sibande	036 448 1076
Financial Manager	Mr S Ndabandaba	036 448 8052

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: INKOSI LANGALIBALELE (KZN237)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	473 210	473 210	96 299	20.4%	52 200	11.0%	70 056	14.8%	218 554	46.2%	-	-	(100.0%)
Property rates	70 174	70 174	15 365	21.9%	10 573	15.1%	17 770	25.3%	43 709	62.3%	-	-	(100.0%)
Property rates - penalties and collection charges	13 673	13 673	5 312	38.9%	1 502	11.0%	2 336	17.1%	9 150	66.9%	-	-	(100.0%)
Service charges - electricity revenue	215 025	215 025	60 628	28.2%	34 297	16.0%	44 237	20.6%	139 162	64.7%	-	-	(100.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	7 467	7 467	2 102	28.2%	1 380	18.5%	2 060	27.6%	5 543	74.2%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	673	673	114	17.0%	28	4.2%	205	30.4%	347	51.6%	-	-	(100.0%)
Interest earned - external investments	2 065	2 065	320	15.5%	120	5.8%	113	5.5%	554	26.8%	-	-	(100.0%)
Interest earned - outstanding debtors	700	700	163	23.3%	114	16.3%	332	47.4%	609	87.0%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 361	1 361	32	2.3%	11	.8%	22	1.6%	65	4.8%	-	-	(100.0%)
Licences and permits	5 082	5 082	1 158	22.8%	826	16.3%	1 372	27.0%	3 356	66.0%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	153 886	153 886	10 309	6.7%	2 928	1.9%	900	.6%	14 137	9.2%	-	-	(100.0%)
Other own revenue	3 104	3 104	795	25.6%	419	13.5%	709	22.9%	1 923	62.0%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	500 526	500 526	68 148	13.6%	52 065	10.4%	65 185	13.0%	185 398	37.0%	-	-	(100.0%)
Employee related costs	122 004	122 004	19 983	16.4%	3 382	2.8%	-	-	23 365	19.2%	-	-	-
Remuneration of councillors	13 308	13 308	1 730	13.0%	-	-	-	-	1 730	13.0%	-	-	-
Debt impairment	10 304	10 304	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	65 197	65 197	-	-	-	-	-	-	-	-	-	-	-
Finance charges	4 753	4 753	1 166	24.5%	1 260	26.5%	1 978	41.6%	4 404	92.7%	-	-	(100.0%)
Bulk purchases	176 205	176 205	13 423	7.6%	35 600	20.2%	32 794	18.6%	81 818	46.4%	-	-	(100.0%)
Other Materials	17 891	17 891	5 635	31.5%	658	3.7%	3 020	16.9%	9 313	52.1%	-	-	(100.0%)
Contracted services	16 552	16 552	10 322	62.4%	6 093	36.8%	6 883	41.6%	23 297	140.8%	-	-	(100.0%)
Transfers and grants	4 264	4 264	205	4.8%	-	-	-	-	205	4.8%	-	-	-
Other expenditure	70 048	70 048	15 684	22.4%	5 073	7.2%	20 511	29.3%	41 268	58.9%	-	-	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(27 316)	(27 316)	28 151		135		4 871		33 156		-	-	
Transfers recognised - capital	51 547	51 547	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	24 231	24 231	28 151		135		4 871		33 156		-	-	
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	24 231	24 231	28 151		135		4 871		33 156		-	-	
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	24 231	24 231	28 151		135		4 871		33 156		-	-	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	24 231	24 231	28 151		135		4 871		33 156		-	-	

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	503 555	514 118	136 466	27.1%	148 752	29.5%	147 508	28.7%	432 726	84.2%	-	-	(100.0%)
Property rates, penalties and collection charges	69 928	69 928	33 374	47.7%	21 714	31.1%	11 884	17.0%	66 972	95.8%	-	-	(100.0%)
Service charges	216 474	227 199	64 683	29.9%	57 181	26.4%	51 140	22.5%	173 005	76.1%	-	-	(100.0%)
Other revenue	9 654	8 827	1 786	18.5%	14 131	146.4%	48 692	551.6%	64 609	732.0%	-	-	(100.0%)
Government - operating	153 886	155 552	36 347	23.6%	40 928	26.6%	35 632	22.9%	112 907	72.6%	-	-	(100.0%)
Government - capital	51 547	50 547	-	-	14 763	28.6%	46	.1%	14 809	29.3%	-	-	(100.0%)
Interest	2 065	2 065	276	13.3%	36	1.7%	113	5.5%	424	20.5%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(425 024)	(423 433)	(122 001)	28.7%	(125 386)	29.5%	(151 968)	35.9%	(399 355)	94.3%	-	-	(100.0%)
Suppliers and employees	(416 007)	(413 066)	(120 095)	28.9%	(123 357)	29.7%	(149 991)	36.3%	(393 443)	95.2%	-	-	(100.0%)
Finance charges	(4 753)	(6 103)	(1 906)	40.1%	(2 029)	42.7%	(1 978)	32.4%	(5 912)	96.9%	-	-	(100.0%)
Transfers and grants	(4 264)	(4 264)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	78 531	90 685	14 465	18.4%	23 366	29.8%	(4 460)	(4.9%)	33 371	36.8%	-	-	(100.0%)
Cash Flow from Investing Activities													
Receipts	94	94	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	94	94	-	-	-	-	-	-	-	-	-	-	-
Payments	(62 414)	(58 827)	(12 530)	20.1%	(24 363)	39.0%	(11 165)	19.0%	(48 057)	81.7%	-	-	(100.0%)
Capital assets	(62 414)	(58 827)	(12 530)	20.1%	(24 363)	39.0%	(11 165)	19.0%	(48 057)	81.7%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(62 320)	(58 733)	(12 530)	20.1%	(24 363)	39.1%	(11 165)	19.0%	(48 057)	81.8%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	68	68	33	48.2%	45	66.5%	33	47.9%	111	162.6%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	68	68	33	48.2%	45	66.5%	33	47.9%	111	162.6%	-	-	(100.0%)
Payments	(5 777)	(5 777)	(158)	2.7%	(158)	2.7%	(158)	2.7%	(475)	8.2%	-	-	(100.0%)
Repayment of borrowing	(5 777)	(5 777)	(158)	2.7%	(158)	2.7%	(158)	2.7%	(475)	8.2%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(5 709)	(5 709)	(125)	2.2%	(113)	2.0%	(126)	2.2%	(364)	6.4%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	10 502	26 243	1 809	17.2%	(1 110)	(10.6%)	(15 750)	(60.0%)	(15 051)	(57.4%)	-	-	(100.0%)
Cash/cash equivalents at the year begin:	30 188	18 859	15 700	52.0%	17 509	58.0%	16 400	87.0%	15 700	83.2%	-	-	(100.0%)
Cash/cash equivalents at the year end:	40 690	45 102	17 509	43.0%	16 400	40.3%	649	1.4%	649	1.4%	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 338	64.2%	1 591	13.9%	298	2.6%	2 201	19.3%	11 428	8.9%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 813	4.5%	3 679	3.5%	3 397	3.2%	94 637	88.8%	106 527	83.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	502	5.7%	271	3.1%	249	2.8%	7 811	88.4%	8 833	6.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	186	11.8%	223	14.2%	79	5.0%	1 085	68.9%	1 574	1.2%	-	-	-
Total By Income Source	12 840	10.0%	5 764	4.5%	4 023	3.1%	105 734	82.4%	128 362	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2 472	3.8%	2 104	3.2%	2 051	3.1%	58 960	89.9%	65 587	51.1%	-	-	-
Commercial	7 530	46.8%	1 913	11.9%	503	3.1%	6 158	38.2%	16 103	12.5%	-	-	-
Households	2 072	5.3%	1 243	3.2%	1 034	2.6%	34 995	88.9%	39 344	30.7%	-	-	-
Other	767	10.5%	505	6.9%	434	5.9%	5 621	76.7%	7 326	5.7%	-	-	-
Total By Customer Group	12 840	10.0%	5 764	4.5%	4 023	3.1%	105 734	82.4%	128 362	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	13 708	100.0%	-	-	-	-	-	-	13 708	43.3%
Bulk Water	1 975	100.0%	-	-	-	-	-	-	1 975	6.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 896	49.3%	1 976	33.6%	947	16.1%	54	.9%	5 873	18.5%
Auditor-General	1 999	100.0%	-	-	-	-	-	-	1 999	6.3%
Other	5 652	69.7%	1 841	22.7%	539	6.7%	76	.9%	8 108	25.6%
Total	26 230	82.8%	3 816	12.1%	1 486	4.7%	130	.4%	31 663	100.0%

Contact Details

Municipal Manager	Mrs ZAKHONA NDLELA	036 342 7801
Financial Manager	Mr SIBUSISO RADEBE	036 342 7805

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ALFRED DUMA (KZN238)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	724 236	603 745	247 391	34.2%	178 030	24.6%	335 516	55.6%	760 938	126.0%	-	-	(100.0%)
Property rates	145 179	131 911	63 301	43.6%	29 962	20.6%	171 135	129.7%	264 397	200.4%	-	-	(100.0%)
Property rates - penalties and collection charges	5 569	5 569	646	11.6%	-	-	2 941	52.8%	3 587	64.4%	-	-	(100.0%)
Service charges - electricity revenue	305 240	283 811	87 831	28.8%	70 669	23.2%	45 159	15.9%	203 659	71.8%	-	-	(100.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	13 855	11 542	6 565	47.4%	5 506	39.7%	3 663	31.7%	15 734	136.3%	-	-	(100.0%)
Service charges - other	465	439	116	24.9%	102	21.9%	23 814	5 425.7%	24 031	5 475.3%	-	-	(100.0%)
Rental of facilities and equipment	684	495	164	24.0%	182	26.6%	71	14.3%	417	84.3%	-	-	(100.0%)
Interest earned - external investments	14 210	9 000	2 444	17.2%	6 754	47.5%	1 857	20.6%	11 055	122.8%	-	-	(100.0%)
Interest earned - outstanding debtors	2 440	2 516	213	8.7%	-	-	854	34.0%	1 067	42.4%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	10 619	10 019	2 657	25.0%	871	8.2%	3 639	36.3%	7 168	71.5%	-	-	(100.0%)
Licences and permits	6 953	6 559	1 597	23.0%	1 219	17.5%	1 252	19.1%	4 069	62.0%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	208 460	134 013	79 877	38.3%	61 246	29.4%	79 342	59.2%	220 465	164.5%	-	-	(100.0%)
Other own revenue	10 562	7 871	1 980	18.7%	1 520	14.4%	1 788	22.7%	5 288	67.2%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	735 160	655 655	114 803	15.6%	149 979	20.4%	168 990	25.8%	433 771	66.2%	-	-	(100.0%)
Employee related costs	212 423	204 267	50 485	23.8%	59 575	28.0%	48 941	24.0%	159 001	77.8%	-	-	(100.0%)
Remuneration of councillors	24 049	16 482	4 340	18.0%	5 240	21.8%	5 422	32.9%	15 002	91.0%	-	-	(100.0%)
Debt impairment	24 610	22 995	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	81 477	61 944	-	-	37 968	46.6%	27 111	43.8%	65 079	105.1%	-	-	(100.0%)
Finance charges	592	418	68	11.6%	443	74.8%	33	7.8%	544	129.9%	-	-	(100.0%)
Bulk purchases	199 037	187 418	40 556	20.4%	15 061	7.6%	41 294	22.0%	96 911	51.7%	-	-	(100.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	12 384	3 000	1 318	10.6%	2 937	23.7%	783	26.1%	5 038	167.9%	-	-	(100.0%)
Transfers and grants	1 309	1 442	(17)	(1.3%)	420	32.1%	419	29.0%	821	57.0%	-	-	(100.0%)
Other expenditure	179 279	157 689	18 053	10.1%	28 335	15.8%	44 987	28.5%	91 375	57.9%	-	-	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(10 924)	(51 911)	132 589		28 052		166 526		327 167		-		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	810 113	849 354	243 748	30.1%	175 038	21.6%	175 978	20.7%	594 764	70.0%	-	-	(100.0%)
Property rates, penalties and collection charges	132 362	136 669	63 715	48.1%	30 000	22.7%	42 034	30.8%	135 749	99.3%	-	-	(100.0%)
Service charges	311 541	325 137	93 043	29.9%	72 775	23.4%	73 522	22.6%	239 340	73.6%	-	-	(100.0%)
Other revenue	23 187	25 109	6 399	27.6%	4 043	17.4%	4 412	17.6%	14 855	59.2%	-	-	(100.0%)
Government - operating	208 460	208 194	77 934	37.4%	61 246	29.4%	50 709	24.4%	189 889	91.2%	-	-	(100.0%)
Government - capital	120 353	136 896	-	-	-	-	-	-	-	-	-	-	-
Interest	14 210	17 349	2 657	18.7%	6 974	49.1%	5 301	30.6%	14 932	86.1%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(629 070)	(714 355)	(142 080)	22.6%	(115 118)	18.3%	(110 989)	15.5%	(368 188)	51.5%	-	-	(100.0%)
Suppliers and employees	(627 170)	(708 022)	(141 819)	22.6%	(114 700)	18.3%	(110 348)	15.6%	(366 867)	51.8%	-	-	(100.0%)
Finance charges	(592)	(591)	(160)	27.0%	(100)	16.8%	(209)	35.3%	(468)	79.2%	-	-	(100.0%)
Transfers and grants	(1 309)	(5 742)	(101)	7.7%	(319)	24.4%	(432)	7.5%	(852)	14.8%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	181 042	134 999	101 667	56.2%	59 920	33.1%	64 989	48.1%	226 576	167.8%	-	-	(100.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(210 898)	(248 817)	(5 328)	2.5%	(30 224)	14.3%	(26 434)	10.6%	(61 985)	24.9%	-	-	(100.0%)
Capital assets	(210 898)	(248 817)	(5 328)	2.5%	(30 224)	14.3%	(26 434)	10.6%	(61 985)	24.9%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(210 898)	(248 817)	(5 328)	2.5%	(30 224)	14.3%	(26 434)	10.6%	(61 985)	24.9%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	12 639	-	517	-	268	-	13 424	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	5	-	-	-	-	-	5	-	-	-	-
Increase (decrease) in consumer deposits	-	-	12 633	-	517	-	268	-	13 418	-	-	-	(100.0%)
Payments	(490)	(490)	(193)	39.3%	(73)	15.0%	(76)	15.4%	(342)	69.6%	-	-	(100.0%)
Repayment of borrowing	(490)	(490)	(193)	39.3%	(73)	15.0%	(76)	15.4%	(342)	69.6%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(490)	(490)	12 446	(2 537.8%)	443	(90.4%)	193	(39.3%)	13 082	(2 667.5%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(30 346)	(114 308)	108 785	(358.5%)	30 140	(99.3%)	38 748	(33.9%)	177 673	(155.4%)	-	-	(100.0%)
Cash/cash equivalents at the year begin:	210 365	241 081	241 081	114.6%	349 866	166.3%	380 006	157.6%	241 081	100.0%	-	-	(100.0%)
Cash/cash equivalents at the year end:	180 018	126 773	349 866	194.4%	380 006	211.1%	418 754	330.3%	418 754	330.3%	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	47 029	19.0%	10 388	4.2%	6 121	2.5%	184 540	74.4%	248 079	100.0%	-	-	-
Total By Income Source	47 029	19.0%	10 388	4.2%	6 121	2.5%	184 540	74.4%	248 079	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	47 029	19.0%	10 388	4.2%	6 121	2.5%	184 540	74.4%	248 079	100.0%	-	-	-
Total By Customer Group	47 029	19.0%	10 388	4.2%	6 121	2.5%	184 540	74.4%	248 079	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 250	100.0%	-	-	-	-	-	-	2 250	91.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	167	84.1%	-	-	-	-	31	15.9%	198	8.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 417	98.7%	-	-	-	-	31	1.3%	2 448	100.0%

Contact Details

Municipal Manager	Mr Madoda P. Khathide	036 637 2231
Financial Manager	Mr Mzingisi Hloba	036 637 2231

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UTHUKELA (DC23)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	556 033	637 393	226 400	40.7%	159 866	28.8%	131 206	20.6%	517 472	81.2%	48 904	88.3%	168.3%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	159 378	231 101	71 532	44.9%	28 535	17.9%	28 939	12.5%	129 006	55.8%	34 821	79.9%	(16.9%)
Service charges - sanitation revenue	17 551	17 551	4 641	26.4%	3 818	21.8%	3 535	20.1%	11 994	68.3%	4 384	73.3%	(19.4%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	10 671	7 671	73	.7%	3 308	31.0%	1 470	19.2%	4 851	63.2%	1 951	66.0%	(24.7%)
Interest earned - outstanding debtors	28 321	38 321	10 118	35.7%	10 708	37.8%	11 030	28.8%	31 856	83.1%	5 460	56.4%	102.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	338 198	339 353	139 756	41.3%	112 079	33.1%	84 834	25.0%	336 668	99.2%	2 036	96.4%	4 066.0%
Other own revenue	1 914	3 395	280	14.6%	1 418	74.1%	1 399	41.2%	3 097	91.2%	252	107.7%	455.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	548 356	591 557	113 839	20.8%	138 476	25.3%	175 696	29.7%	428 011	72.4%	182 115	70.4%	(3.5%)
Employee related costs	195 150	224 481	52 031	26.7%	70 441	36.1%	50 172	22.4%	172 643	76.9%	46 536	63.2%	7.8%
Remuneration of councillors	6 552	6 552	1 220	18.6%	1 499	22.9%	1 744	26.6%	4 463	68.1%	1 545	67.9%	12.9%
Debt impairment	36 460	71 800	389	1.1%	(389)	(1.1%)	-	-	-	-	53 089	229.8%	(100.0%)
Depreciation and asset impairment	57 676	57 676	-	-	-	-	33 474	58.0%	33 474	58.0%	17 143	75.0%	95.3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	5 901	5 901	-	-	1 712	29.0%	1 248	21.1%	2 960	50.2%	2 247	51.5%	(44.5%)
Other Materials	44 506	47 974	7 221	16.2%	6 457	14.5%	13 591	28.3%	27 269	56.8%	7 678	28.4%	77.0%
Contracted services	37 412	53 295	10 224	27.3%	14 551	38.9%	19 934	37.4%	44 710	83.9%	6 647	40.7%	199.9%
Transfers and grants	10 512	25 000	11 786	112.1%	13 843	131.7%	24 472	97.9%	50 102	200.4%	3 557	587.9%	-
Other expenditure	154 188	98 879	30 968	20.1%	30 361	19.7%	31 061	31.4%	92 390	93.4%	43 672	73.4%	(28.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 676	45 835	112 561		21 390		(44 489)		89 461		(133 211)		
Transfers recognised - capital	262 691	326 691	43 974	16.7%	72 729	27.7%	75 819	23.2%	192 522	58.9%	20 393	173.1%	271.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	270 367	372 526	156 535		94 119		31 330		281 983		(112 818)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	270 367	372 526	156 535		94 119		31 330		281 983		(112 818)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	270 367	372 526	156 535		94 119		31 330		281 983		(112 818)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	270 367	372 526	156 535		94 119		31 330		281 983		(112 818)		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	704 016	775 358	383 589	54.5%	247 049	35.1%	207 697	26.8%	838 335	108.1%	161 586	94.0%	28.5%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	88 641	98 892	40 642	45.8%	19 710	22.2%	21 462	21.7%	81 813	82.7%	21 970	69.0%	(2.3%)
Other revenue	1 914	3 394	19 770	1 032.9%	1 233	64.4%	3 699	109.0%	24 702	727.8%	185	-	1 899.5%
Government - operating	338 199	338 708	140 739	41.6%	112 216	33.2%	84 044	24.8%	336 999	99.5%	73 967	98.6%	13.6%
Government - capital	262 691	326 691	51 059	19.4%	113 382	43.2%	97 022	29.7%	261 463	80.0%	63 747	100.0%	52.2%
Interest	12 571	7 672	131 379	1 045.1%	508	4.0%	1 470	19.2%	133 357	1 738.2%	1 717	49.2%	(14.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(443 708)	(462 080)	(113 710)	25.6%	(140 060)	31.6%	(142 374)	30.8%	(396 143)	85.7%	(182 724)	81.6%	(22.1%)
Suppliers and employees	(443 708)	(436 451)	(101 924)	23.0%	(126 217)	28.4%	(117 913)	27.0%	(346 053)	79.3%	(182 724)	81.6%	(35.5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(25 629)	(11 786)	-	(13 843)	-	(24 461)	95.4%	(50 091)	195.4%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	260 308	313 278	269 879	103.7%	106 989	41.1%	65 323	20.9%	442 191	141.1%	(21 138)	127.2%	(409.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(265 244)	(329 244)	(43 974)	16.6%	(76 429)	28.8%	(110 246)	33.5%	(230 649)	70.1%	(32 082)	43.4%	243.6%
Capital assets	(265 244)	(329 244)	(43 974)	16.6%	(76 429)	28.8%	(110 246)	33.5%	(230 649)	70.1%	(32 082)	43.4%	243.6%
Net Cash from/(used) Investing Activities	(265 244)	(329 244)	(43 974)	16.6%	(76 429)	28.8%	(110 246)	33.5%	(230 649)	70.1%	(32 082)	43.4%	243.6%
Cash Flow from Financing Activities													
Receipts	380	1 081	-	-	-	-	-	-	-	-	171	149.4%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	380	1 081	-	-	-	-	-	-	-	-	171	149.4%	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	380	1 081	-	-	-	-	-	-	-	-	171	149.4%	(100.0%)
Net Increase/(Decrease) in cash held	(4 556)	(14 885)	225 905	(4 958.4%)	30 560	(670.8%)	(44 923)	301.8%	211 542	(1 421.1%)	(53 049)	(141.6%)	(15.3%)
Cash/cash equivalents at the year begin:	63 735	36 715	36 715	57.6%	262 621	412.1%	293 181	798.5%	36 715	100.0%	313 304	100.0%	(6.4%)
Cash/cash equivalents at the year end:	59 179	21 830	262 621	443.8%	293 181	495.4%	248 258	1 137.2%	248 258	1 137.2%	260 256	408.3%	(4.6%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	12 716	2.3%	12 590	2.3%	531 251	95.5%	556 557	79.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	181	51.0%	41	11.5%	133	37.5%	355	.1%	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	3 787	2.6%	3 703	2.6%	136 893	94.8%	144 383	20.6%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	42	3.9%	64	5.9%	50	4.6%	924	85.6%	1 080	.2%	-	-	-
Total By Income Source	42	-	16 748	2.4%	16 384	2.3%	669 201	95.3%	702 375	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	3 420	8.7%	3 771	9.6%	32 220	81.8%	39 411	5.6%	-	-	-
Commercial	-	-	2 297	6.7%	828	2.4%	31 385	90.9%	34 510	4.9%	-	-	-
Households	-	-	10 967	1.7%	11 735	1.9%	604 672	96.4%	627 374	89.3%	-	-	-
Other	42	3.9%	64	5.9%	50	4.6%	924	85.6%	1 080	.2%	-	-	-
Total By Customer Group	42	-	16 748	2.4%	16 384	2.3%	669 201	95.3%	702 375	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	7 450	100.0%	7 450	87.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 101	100.0%	-	-	-	-	-	-	1 101	12.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 101	12.9%	-	-	-	-	7 450	87.1%	8 551	100.0%

Contact Details

Municipal Manager	Mr S N Kunene	036 638 5100
Financial Manager	Ms P.H.Z. Kubheka	036 638 5100

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17								2015/16				Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	270 387	270 387	54 702	20.2%	53 143	19.7%	100 870	37.3%	208 715	77.2%	61 471	76.9%	64.1%
Property rates, penalties and collection charges	61 671	61 671	7 801	12.6%	12 876	20.9%	12 711	20.6%	33 389	54.1%	11 902	75.5%	6.8%
Service charges	129 230	129 230	16 980	13.1%	20 832	16.1%	28 232	21.8%	66 044	51.1%	25 151	70.2%	12.2%
Other revenue	8 789	8 789	1 054	12.0%	2 516	28.6%	7 921	90.1%	11 491	130.7%	2 243	56.8%	253.2%
Government - operating	43 214	43 214	13 992	32.4%	13 202	30.6%	44 023	101.9%	71 217	164.8%	11 274	95.6%	290.5%
Government - capital	24 551	24 551	13 902	56.6%	2 756	11.2%	6 559	26.7%	23 217	94.6%	9 841	78.9%	(33.4%)
Interest	2 932	2 932	973	33.2%	961	32.8%	1 424	48.6%	3 358	114.5%	1 060	110.1%	34.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(236 695)	(236 695)	(52 547)	22.2%	(63 022)	26.6%	(84 811)	35.8%	(200 379)	84.7%	(57 890)	93.8%	46.5%
Suppliers and employees	(235 810)	(121 933)	(52 189)	22.1%	(56 470)	23.9%	(83 337)	68.3%	(191 997)	157.5%	(56 667)	92.7%	47.1%
Finance charges	(585)	(76 486)	(329)	56.3%	(5 507)	941.2%	(256)	.3%	(6 092)	8.0%	(396)	108.1%	(35.5%)
Transfers and grants	(300)	(38 277)	(28)	9.3%	(1 045)	348.3%	(1 218)	3.2%	(2 291)	6.0%	(826)	820.4%	47.5%
Net Cash from/(used) Operating Activities	33 692	33 691	2 156	6.4%	(9 879)	(29.3%)	16 059	47.7%	8 336	24.7%	3 581	20.1%	348.4%
Cash Flow from Investing Activities													
Receipts	5 855	5 855	-	-	(5 392)	(92.1%)	9	.2%	(5 383)	(91.9%)	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	4	-	9	-	13	-	-	-	(100.0%)
Decrease in non-current debtors	(4)	(4)	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	(5 396)	-	-	-	(5 396)	-	-	-	-
Decrease (increase) in non-current investments	5 859	5 859	-	-	-	-	-	-	-	-	-	-	-
Payments	(36 714)	(36 714)	(1 724)	4.7%	(4 847)	13.2%	(12 530)	34.1%	(19 101)	52.0%	(4 607)	20.2%	172.0%
Capital assets	(36 714)	(36 714)	(1 724)	4.7%	(4 847)	13.2%	(12 530)	34.1%	(19 101)	52.0%	(4 607)	20.2%	172.0%
Net Cash from/(used) Investing Activities	(30 859)	(30 859)	(1 724)	5.6%	(10 238)	33.2%	(12 521)	40.6%	(24 484)	79.3%	(4 607)	20.2%	171.8%
Cash Flow from Financing Activities													
Receipts	300	300	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	300	300	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 876)	(2 876)	-	-	-	-	-	-	-	-	(1 035)	132.7%	(100.0%)
Repayment of borrowing	(2 876)	(2 876)	-	-	-	-	-	-	-	-	(1 035)	132.7%	(100.0%)
Net Cash from/(used) Financing Activities	(2 576)	(2 576)	-	-	-	-	-	-	-	-	(1 035)	139.2%	(100.0%)
Net Increase/(Decrease) in cash held	257	257	432	168.2%	(20 117)	(7 840.6%)	3 537	1 378.8%	(16 148)	(6 293.9%)	(2 061)	2.3%	(271.7%)
Cash/cash equivalents at the year begin:	42 379	-	-	-	432	1.0%	(19 686)	-	-	-	2 360	-	(934.3%)
Cash/cash equivalents at the year end:	42 636	257	432	1.0%	(19 686)	(46.2%)	(16 148)	(6 293.9%)	(16 148)	(6 293.9%)	299	.7%	(5 504.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 708	81.3%	638	11.0%	88	1.5%	357	6.2%	5 790	7.3%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 899	13.5%	1 173	4.1%	658	2.3%	23 068	80.1%	28 798	36.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 375	8.8%	588	3.8%	373	2.4%	13 319	85.1%	15 655	19.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	67	14.1%	23	4.9%	15	3.2%	369	77.9%	474	.6%	-	-	-
Interest on Arrear Debtor Accounts	389	1.4%	379	1.4%	373	1.4%	25 899	95.8%	27 040	33.9%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	438	21.7%	50	2.5%	(27)	(1.3%)	1 561	77.2%	2 022	2.5%	-	-	-
Total By Income Source	10 875	13.6%	2 850	3.6%	1 481	1.9%	64 573	80.9%	79 779	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	770	21.2%	289	8.0%	35	1.0%	2 537	69.9%	3 631	4.6%	-	-	-
Commercial	5 455	52.9%	678	6.6%	218	2.1%	3 955	38.4%	10 307	12.9%	-	-	-
Households	4 171	6.5%	1 818	2.8%	1 175	1.8%	56 674	88.8%	63 838	80.0%	-	-	-
Other	479	23.9%	65	3.2%	53	2.6%	1 406	70.2%	2 003	2.5%	-	-	-
Total By Customer Group	10 875	13.6%	2 850	3.6%	1 481	1.9%	64 573	80.9%	79 779	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 856	100.0%	-	-	-	-	-	-	5 856	24.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	949	100.0%	-	-	-	-	-	-	949	3.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 201	100.0%	-	-	-	-	-	-	1 201	5.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 052	100.0%	-	-	-	-	-	-	2 052	8.5%
Auditor-General	3	100.0%	-	-	-	-	-	-	3	-
Other	14 039	100.0%	-	-	-	-	-	-	14 039	58.3%
Total	24 099	100.0%	-	-	-	-	-	-	24 099	100.0%

Contact Details

Municipal Manager	Mr D Padayachee	034 212 2121
Financial Manager	Mrs CB Mkhize	034 212 2121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NQUTHU (KZN242)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	172 806	172 806	75 792	43.9%	46 408	26.9%	31 522	18.2%	153 722	89.0%	40 000	93.2%	(21.2%)
Property rates	22 719	22 719	21 495	94.6%	(29)	(1.1%)	112	.5%	21 579	95.0%	1 020	98.5%	(89.0%)
Property rates - penalties and collection charges	625	625	267	42.8%	219	35.0%	124	19.9%	610	97.7%	212	75.6%	(41.3%)
Service charges - electricity revenue	19 000	19 000	3 553	18.7%	4 061	21.4%	969	5.1%	8 583	45.2%	2 850	54.5%	(66.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 456	2 456	526	21.4%	425	17.3%	173	7.0%	1 125	45.8%	503	66.1%	(65.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	540	540	99	18.4%	97	17.9%	31	5.7%	227	42.0%	94	70.3%	(67.5%)
Interest earned - external investments	10 652	10 652	2 971	27.9%	3 049	28.6%	1 680	15.8%	7 700	72.3%	2 509	82.0%	(33.1%)
Interest earned - outstanding debtors	412	412	200	48.6%	313	75.9%	82	19.8%	595	144.3%	187	71.0%	(56.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	260	260	91	35.1%	171	65.8%	55	21.2%	317	122.1%	177	82.2%	(68.7%)
Licences and permits	600	600	174	29.1%	179	29.9%	110	18.3%	464	77.3%	200	71.1%	(45.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	114 939	114 939	46 036	40.1%	37 568	32.7%	28 139	24.5%	111 743	97.2%	31 944	99.0%	(11.9%)
Other own revenue	603	603	378	62.6%	354	58.8%	47	7.8%	779	129.1%	303	115.9%	(84.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	158 462	158 462	25 061	15.8%	24 236	15.3%	22 861	14.4%	72 158	45.5%	31 945	59.0%	(28.4%)
Employee related costs	52 999	52 999	9 155	17.3%	8 855	16.7%	9 052	17.1%	27 063	51.1%	8 851	67.3%	2.3%
Remuneration of councillors	10 688	10 688	2 210	20.7%	2 168	20.3%	1 398	13.1%	5 776	54.0%	2 747	74.3%	(49.1%)
Debt impairment	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 200	9 200	-	-	-	-	-	-	-	-	5 728	62.4%	(100.0%)
Finance charges	6	6	-	-	129	2 077.1%	-	-	129	2 077.1%	129	893.7%	(100.0%)
Bulk purchases	21 105	21 105	5 882	27.9%	3 530	16.7%	3 485	16.5%	12 898	61.1%	3 315	64.8%	5.1%
Other Materials	1 035	1 035	-	-	-	-	-	-	-	-	-	-	-
Contracted services	9 437	9 437	1 895	20.1%	1 615	17.1%	1 370	14.5%	4 880	51.7%	1 071	61.9%	27.9%
Transfers and grants	3 300	3 300	367	11.1%	900	27.3%	1 283	38.9%	2 550	77.3%	856	186.7%	49.8%
Other expenditure	49 692	49 692	5 552	11.2%	7 039	14.2%	6 271	12.6%	18 862	38.0%	9 248	43.7%	(32.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	14 344	14 344	50 731		22 172		8 661		81 564		8 055		
Transfers recognised - capital	56 389	56 389	12 716	22.6%	15 156	26.9%	18 626	33.0%	46 498	82.5%	26 695	98.6%	(30.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	70 733	70 733	63 446		37 328		27 287		128 062		34 750		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	70 733	70 733	63 446		37 328		27 287		128 062		34 750		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	70 733	70 733	63 446		37 328		27 287		128 062		34 750		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	70 733	70 733	63 446		37 328		27 287		128 062		34 750		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	220 022	220 022	96 263	43.8%	65 782	29.9%	37 012	16.8%	199 056	90.5%	59 497	62.4%	(37.8%)
Property rates, penalties and collection charges	17 664	17 664	11 305	64.0%	1 876	10.6%	1 879	10.6%	15 060	85.3%	2 142	70.3%	(12.2%)
Service charges	17 992	17 992	2 921	16.2%	2 974	16.5%	2 886	16.0%	8 781	48.8%	2 771	43.9%	4.2%
Other revenue	1 975	1 975	765	38.8%	1 019	51.6%	633	32.0%	2 417	122.4%	1 048	4.6%	(39.7%)
Government - operating	114 939	114 939	48 864	42.5%	38 175	33.2%	28 088	24.4%	115 127	100.2%	30 594	68.8%	(8.2%)
Government - capital	56 389	56 389	29 301	52.0%	18 477	32.8%	-	-	47 778	84.7%	20 246	107.8%	(100.0%)
Interest	11 064	11 064	3 106	28.1%	3 262	29.5%	3 525	31.9%	9 893	89.4%	2 696	81.1%	30.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(102 745)	(102 745)	(61 178)	59.5%	(23 098)	22.5%	(22 629)	22.0%	(106 905)	104.0%	(28 003)	68.3%	(19.2%)
Suppliers and employees	(99 439)	(99 439)	(60 634)	61.0%	(22 394)	22.5%	(20 588)	20.7%	(103 615)	104.2%	(22 836)	65.6%	(9.8%)
Finance charges	(6)	(6)	-	-	(0)	7.2%	-	-	(0)	7.2%	-	59.7%	-
Transfers and grants	(3 300)	(3 300)	(545)	16.5%	(704)	21.3%	(2 041)	61.9%	(3 290)	99.7%	(5 167)	270.7%	(60.5%)
Net Cash from/(used) Operating Activities	117 277	117 277	35 084	29.9%	42 684	36.4%	14 383	12.3%	92 151	78.6%	31 494	51.8%	(54.3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(88 785)	(88 785)	(19 599)	22.1%	(31 661)	35.7%	(16 536)	18.6%	(67 797)	76.4%	(36 992)	58.2%	(55.3%)
Capital assets	(88 785)	(88 785)	(19 599)	22.1%	(31 661)	35.7%	(16 536)	18.6%	(67 797)	76.4%	(36 992)	58.2%	(55.3%)
Net Cash from/(used) Investing Activities	(88 785)	(88 785)	(19 599)	22.1%	(31 661)	35.7%	(16 536)	18.6%	(67 797)	76.4%	(36 992)	58.2%	(55.3%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(123)	(123)	-	-	-	-	-	-	-	-	-	49.4%	-
Repayment of borrowing	(123)	(123)	-	-	-	-	-	-	-	-	-	49.4%	-
Net Cash from/(used) Financing Activities	(123)	(123)	-	-	-	-	-	-	-	-	-	49.4%	-
Net Increase/(Decrease) in cash held	28 369	28 369	15 485	54.6%	11 023	38.9%	(2 154)	(7.6%)	24 354	85.8%	(5 498)	78.6%	(60.8%)
Cash/cash equivalents at the year begin:	264 359	264 359	118 985	45.0%	134 470	50.9%	145 493	55.0%	118 985	45.0%	93 392	36.6%	55.8%
Cash/cash equivalents at the year end:	292 728	292 728	134 470	45.9%	145 493	49.7%	143 340	49.0%	143 340	49.0%	87 895	31.5%	63.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	798	32.5%	331	13.5%	182	7.4%	1 144	46.6%	2 456	6.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 286	6.8%	961	5.0%	902	4.7%	15 886	83.5%	19 035	52.8%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	250	1.9%	176	1.4%	155	1.2%	12 295	95.5%	12 876	35.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	77	4.6%	55	3.3%	72	4.3%	1 473	87.9%	1 677	4.7%	-	-	-
Total By Income Source	2 411	6.7%	1 523	4.2%	1 311	3.6%	30 799	85.4%	36 044	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	662	8.8%	622	8.3%	552	7.4%	5 658	75.5%	7 494	20.8%	-	-	-
Commercial	1 060	9.2%	527	4.6%	409	3.5%	9 554	82.7%	11 549	32.0%	-	-	-
Households	667	4.1%	354	2.2%	333	2.0%	14 937	91.7%	16 291	45.2%	-	-	-
Other	22	3.1%	20	2.9%	18	2.5%	649	91.6%	709	2.0%	-	-	-
Total By Customer Group	2 411	6.7%	1 523	4.2%	1 311	3.6%	30 799	85.4%	36 044	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 839	100.0%	-	-	-	-	-	-	1 839	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 839	100.0%	-	-	-	-	-	-	1 839	100.0%

Contact Details

Municipal Manager	Mr B P Gumbi	034 271 6112
Financial Manager	Mr W S Mpanza	034 271 6105

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSINGA (KZN244)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	173 539	173 539	3 103	1.8%	3 103	1.8%	-	-	6 206	3.6%	3 103	5.3%	(100.0%)
Property rates	10 466	10 466	3 103	29.6%	3 103	29.6%	-	-	6 206	59.3%	3 103	89.9%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	177	177	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	281	281	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 848	1 848	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	160 715	160 715	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	51	51	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	183 619	183 619	15 437	8.4%	15 378	8.4%	-	-	30 816	16.8%	18 487	29.2%	(100.0%)
Employee related costs	35 268	35 268	6 792	19.3%	6 406	18.2%	-	-	13 198	37.4%	7 603	82.0%	(100.0%)
Remuneration of councillors	11 165	11 165	1 689	15.1%	1 689	15.1%	-	-	3 379	30.3%	1 880	49.3%	(100.0%)
Debt impairment	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	23 600	23 600	-	-	-	-	-	-	-	-	-	.3%	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	5 074	5 074	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	1 300	1 300	886	68.2%	1 007	77.5%	-	-	1 893	145.6%	1 562	-	(100.0%)
Other expenditure	105 711	105 711	6 070	5.7%	6 277	5.9%	-	-	12 346	11.7%	7 443	16.6%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(10 080)	(10 080)	(12 335)		(12 276)		-		(24 610)		(15 384)		
Transfers recognised - capital	35 800	35 800	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	25 720	25 720	(12 335)		(12 276)		-		(24 610)		(15 384)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	25 720	25 720	(12 335)		(12 276)		-		(24 610)		(15 384)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	25 720	25 720	(12 335)		(12 276)		-		(24 610)		(15 384)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	25 720	25 720	(12 335)		(12 276)		-		(24 610)		(15 384)		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Cash Flow from Operating Activities														
Receipts	204 563	204 563	77 422	37.8%	25 000	12.2%	50 929	24.9%	153 351	75.0%	18 048	1 075.7%	182.2%	
Property rates, penalties and collection charges	5 756	5 756	-	-	-	-	-	-	-	-	-	-	-	
Service charges	111	111	-	-	-	-	-	-	-	-	-	-	-	
Other revenue	332	332	-	-	-	-	-	-	-	-	-	-	-	
Government - operating	160 715	160 715	56 422	35.1%	-	-	32 629	20.3%	89 051	55.4%	-	-	(100.0%)	
Government - capital	35 800	35 800	21 000	58.7%	25 000	69.8%	18 300	51.1%	64 300	179.6%	18 048	16 684.1%	1.4%	
Interest	1 848	1 848	-	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(191 827)	(191 827)	(8 404)	4.4%	(9 262)	4.8%	(5 771)	3.0%	(23 437)	12.2%	(21 024)	(20.5%)	(72.6%)	
Suppliers and employees	(190 527)	(190 527)	(8 404)	4.4%	(9 262)	4.9%	(5 771)	3.0%	(23 437)	12.3%	(21 024)	-	(72.6%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	(1 300)	(1 300)	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	12 736	12 736	69 018	541.9%	15 738	123.6%	45 158	354.6%	129 914	1 020.1%	(2 976)	42.2%	(1 617.4%)	
Cash Flow from Investing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(43 800)	(43 800)	-	-	-	-	-	-	-	-	-	-	-	
Capital assets	(43 800)	(43 800)	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Investing Activities	(43 800)	(43 800)	-	-	-	-	-	-	-	-	-	-	-	
Cash Flow from Financing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	(31 064)	(31 064)	69 018	(222.2%)	15 738	(50.7%)	45 158	(145.4%)	129 914	(418.2%)	(2 976)	34.6%	(1 617.4%)	
Cash/cash equivalents at the year begin:	84 198	84 198	76 032	90.3%	145 050	172.3%	160 788	191.0%	76 032	90.3%	152 111	-	5.7%	
Cash/cash equivalents at the year end:	53 134	53 134	145 050	273.0%	160 788	302.6%	205 946	387.6%	205 946	387.6%	149 135	70.6%	38.1%	

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	950	5.6%	670	3.9%	513	3.0%	14 877	87.5%	17 010	98.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2	.5%	2	.5%	2	.5%	314	98.4%	319	1.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	100.0%	-	-	-	-	-	-	3	-	-	-	-
Total By Income Source	954	5.5%	672	3.9%	514	3.0%	15 191	87.7%	17 331	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	950	5.6%	670	3.9%	513	3.0%	14 877	87.5%	17 010	98.1%	-	-	-
Commercial	2	.5%	2	.5%	2	.5%	314	98.4%	319	1.8%	-	-	-
Households	3	100.0%	-	-	-	-	-	-	3	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	954	5.5%	672	3.9%	514	3.0%	15 191	87.7%	17 331	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	288	100.0%	-	-	-	-	-	-	288	52.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	266	100.0%	-	-	-	-	-	-	266	48.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	554	100.0%	-	-	-	-	-	-	554	100.0%

Contact Details

Municipal Manager	Mr Fanozi Sithole	033 493 0762
Financial Manager	Mr J S Pansegrouw	033 493 0762

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMVOTI (KZN245)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	258 603	258 603	74 594	28.8%	73 638	28.5%	56 738	21.9%	204 971	79.3%	68 036	73.4%	(16.6%)
Property rates	34 046	34 046	9 718	28.5%	8 563	25.2%	8 608	25.3%	26 889	79.0%	7 787	57.6%	10.5%
Property rates - penalties and collection charges	1 461	1 461	798	54.6%	893	61.1%	937	64.2%	2 628	179.9%	694	110.9%	35.1%
Service charges - electricity revenue	72 057	72 057	16 252	22.6%	16 157	22.4%	15 987	22.2%	48 396	67.2%	2 104	75.8%	659.9%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	8 065	8 065	2 065	25.6%	2 074	25.7%	2 026	25.1%	6 165	76.4%	1 688	62.8%	20.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 458	4 458	1 677	37.6%	236	5.3%	1 607	36.0%	3 520	79.0%	1 272	108.3%	26.4%
Interest earned - external investments	1 590	1 590	762	47.9%	1 021	64.2%	843	53.0%	2 626	165.2%	745	93.4%	13.3%
Interest earned - outstanding debtors	-	-	163	-	158	-	134	-	455	-	219	-	(38.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	244	244	26	10.6%	14	5.8%	59	24.0%	99	40.4%	182	96.9%	(67.9%)
Licences and permits	2 281	2 281	415	18.2%	284	12.4%	457	20.0%	1 156	50.7%	327	44.8%	40.0%
Agency services	1 219	1 219	-	-	145	11.9%	-	-	145	11.9%	-	-	-
Transfers recognised - operational	131 543	131 543	42 213	32.1%	43 656	33.2%	25 441	19.3%	111 310	84.6%	52 583	83.5%	(51.6%)
Other own revenue	1 639	1 639	505	30.8%	382	23.3%	640	39.0%	1 527	93.1%	437	5.3%	46.5%
Gains on disposal of PPE	-	-	-	-	56	-	(1)	-	55	-	-	-	(100.0%)
Operating Expenditure	230 801	230 801	56 820	24.6%	70 635	30.6%	49 174	21.3%	176 628	76.5%	77 439	52.8%	(36.5%)
Employee related costs	99 299	99 299	21 517	21.7%	24 744	24.9%	21 613	21.8%	67 874	68.4%	20 928	83.6%	3.3%
Remuneration of councillors	9 031	9 031	2 171	24.0%	2 228	24.7%	2 352	26.0%	6 751	74.8%	870	50.0%	170.2%
Debt impairment	2 100	2 100	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	24 375	24 375	6 005	24.6%	5 996	24.6%	3 750	15.4%	15 751	64.6%	14 974	70.2%	(75.0%)
Finance charges	1 009	1 009	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	50 585	50 585	11 710	23.1%	12 060	23.8%	5 919	11.7%	29 689	58.7%	18 944	58.0%	(68.8%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7 922	7 922	4 161	52.5%	4 668	58.9%	2 851	36.0%	11 681	147.5%	7 105	92.6%	(59.9%)
Transfers and grants	1 159	1 159	407	35.1%	7 114	613.8%	364	31.4%	7 886	680.4%	3 971	36.7%	(90.8%)
Other expenditure	35 321	35 321	10 848	30.7%	13 825	39.1%	12 324	34.9%	36 997	104.7%	10 646	31.8%	15.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	27 802	27 802	17 774		3 003		7 565		28 342		(9 403)		
Transfers recognised - capital	26 311	26 311	-	-	-	-	811	3.1%	811	3.1%	3 069	40.1%	(73.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	54 113	54 113	17 774		3 003		8 375		29 153		(6 334)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	54 113	54 113	17 774		3 003		8 375		29 153		(6 334)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	54 113	54 113	17 774		3 003		8 375		29 153		(6 334)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	54 113	54 113	17 774		3 003		8 375		29 153		(6 334)		

Part 2: Capital Revenue and Expenditur

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	261 785	261 785	66 588	25.4%	-	-	28 627	10.9%	95 215	36.4%	55 491	80.5%	(48.4%)
Property rates, penalties and collection charges	28 404	28 404	10 005	35.2%	-	-	305	1.1%	10 310	36.3%	5 273	78.6%	(94.2%)
Service charges	64 098	64 098	15 302	23.9%	-	-	-	-	15 302	23.9%	17 554	91.3%	(100.0%)
Other revenue	9 841	9 841	636	6.5%	-	-	2 264	23.0%	2 900	29.5%	1 341	53.2%	68.8%
Government - operating	131 542	131 542	40 406	30.7%	-	-	25 337	19.3%	65 743	50.0%	21 318	112.8%	18.9%
Government - capital	26 310	26 310	-	-	-	-	-	-	-	-	9 570	35.3%	(100.0%)
Interest	1 590	1 590	238	15.0%	-	-	721	45.3%	959	60.3%	436	50.0%	65.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(200 487)	(200 487)	(50 734)	25.3%	(62 097)	31.0%	(45 114)	22.5%	(157 945)	78.8%	(48 471)	74.2%	(6.9%)
Suppliers and employees	(200 487)	(200 487)	(50 398)	25.1%	(55 021)	27.4%	(44 750)	22.3%	(150 168)	74.9%	(46 037)	87.7%	(2.8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	(336)	-	(7 076)	-	(364)	-	(7 777)	-	(2 434)	8.8%	(85.0%)
Net Cash from/(used) Operating Activities	61 298	61 298	15 854	25.9%	(62 097)	(101.3%)	(16 487)	(26.9%)	(62 731)	(102.3%)	7 020	96.5%	(334.9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(36 257)	(36 257)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(36 257)	(36 257)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(36 257)	(36 257)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(18 500)	(18 500)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(18 500)	(18 500)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(18 500)	(18 500)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	6 541	6 541	15 854	242.4%	(62 097)	(949.4%)	(16 487)	(252.1%)	(62 731)	(959.1%)	7 020	(5 447.8%)	(334.9%)
Cash/cash equivalents at the year begin:	(4 835)	(4 835)	-	-	15 854	(327.9%)	(46 243)	956.4%	-	-	61 622	-	(175.0%)
Cash/cash equivalents at the year end:	1 706	1 706	15 854	929.5%	(46 243)	(2 711.3%)	(62 731)	(3 678.0%)	(62 731)	(3 678.0%)	68 642	146.9%	(191.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 178	39.0%	1 120	8.4%	634	4.8%	6 334	47.7%	13 266	26.2%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 141	7.3%	1 033	3.5%	886	3.0%	25 460	86.2%	29 520	58.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	725	11.0%	397	6.0%	344	5.2%	5 139	77.8%	6 605	13.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	61	7.1%	57	6.7%	53	6.1%	685	80.1%	856	1.7%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	91	100.0%	91	.2%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	606	269.3%	225	99.9%	104	46.1%	(709)	(315.3%)	225	.4%	-	-	-
Total By Income Source	8 710	17.2%	2 833	5.6%	2 020	4.0%	36 999	73.2%	50 562	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	744	30.4%	453	18.5%	23	.9%	1 229	50.2%	2 450	4.8%	-	-	-
Commercial	4 273	33.8%	778	6.2%	476	3.8%	7 116	56.3%	12 643	25.0%	-	-	-
Households	3 430	11.3%	1 410	4.6%	1 309	4.3%	24 229	79.8%	30 378	60.1%	-	-	-
Other	263	5.2%	191	3.8%	213	4.2%	4 425	86.9%	5 092	10.1%	-	-	-
Total By Customer Group	8 710	17.2%	2 833	5.6%	2 020	4.0%	36 999	73.2%	50 562	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(42)	72.2%	3	(5.2%)	2	(3.2%)	(21)	36.2%	(58)	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	(42)	72.2%	3	(5.2%)	2	(3.2%)	(21)	36.2%	(58)	100.0%

Contact Details

Municipal Manager	Mr Melusi Maphanga	033 413 9216
Financial Manager	Mrs Sphindile Ngiba	033 413 9158

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZINYATHI (DC24)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	338 601	338 872	126 125	37.2%	102 171	30.2%	92 883	27.4%	321 179	94.8%	121 250	95.5%	(23.4%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	39 569	34 648	5 957	15.1%	1 453	3.7%	15 931	46.0%	23 341	67.4%	8 526	68.1%	86.9%
Service charges - sanitation revenue	11 571	11 261	1 409	12.2%	4 112	35.5%	2 661	23.6%	8 182	72.7%	2 217	64.4%	20.0%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	660	521	132	20.0%	129	19.5%	102	19.6%	363	69.6%	85	64.0%	20.6%
Interest earned - external investments	6 934	8 008	2 210	31.9%	3 227	46.5%	3 930	49.1%	9 367	117.0%	2 361	86.0%	66.5%
Interest earned - outstanding debtors	10 987	12 518	4 371	39.8%	2 624	23.9%	2 809	22.4%	9 804	78.3%	5 114	76.7%	(45.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	268 573	271 759	112 016	41.7%	90 508	33.7%	67 407	24.8%	269 931	99.3%	102 910	101.5%	(34.5%)
Other own revenue	307	157	29	9.5%	119	38.8%	42	27.0%	191	121.1%	36	55.4%	18.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	394 348	402 519	70 440	17.9%	120 557	30.6%	146 354	36.4%	337 351	83.8%	90 013	66.8%	62.6%
Employee related costs	123 908	116 089	26 286	21.2%	30 834	24.9%	26 493	22.8%	83 613	72.0%	24 957	71.8%	6.2%
Remuneration of councillors	4 474	3 504	949	21.2%	717	16.0%	715	20.4%	2 382	68.0%	1 080	76.1%	(33.8%)
Debt impairment	35 115	20 000	-	-	-	-	22 908	114.5%	22 908	114.5%	-	-	(100.0%)
Depreciation and asset impairment	58 044	57 978	-	-	29 029	50.0%	724	1.2%	29 753	51.3%	1 264	52.3%	(42.8%)
Finance charges	601	601	146	24.4%	233	38.9%	68	11.3%	448	74.5%	307	48.0%	(77.9%)
Bulk purchases	18 000	13 127	2 099	11.7%	3 204	17.8%	3 782	28.8%	9 084	69.2%	2 871	64.3%	31.7%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	60 306	131 335	24 417	40.5%	40 336	66.9%	52 671	40.1%	117 424	89.4%	7 757	59.8%	579.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	93 900	59 885	16 543	17.6%	16 204	17.3%	38 993	65.1%	71 740	119.8%	51 778	89.0%	(24.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(55 747)	(63 647)	55 685		(18 386)		(53 471)		(16 172)		31 237		
Transfers recognised - capital	373 735	373 735	86 099	23.0%	61 116	16.4%	51 673	13.8%	198 888	53.2%	73 639	74.2%	(29.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	1 758	(12 940)	-	-	109	6.2%	(538)	4.2%	(429)	3.3%	526	39.9%	(202.3%)
Surplus/(Deficit) after capital transfers and contributions	319 746	297 148	141 783		42 839		(2 336)		182 287		105 402		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	319 746	297 148	141 783		42 839		(2 336)		182 287		105 402		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	319 746	297 148	141 783		42 839		(2 336)		182 287		105 402		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	319 746	297 148	141 783		42 839		(2 336)		182 287		105 402		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	681 273	678 878	318 417	46.7%	211 079	31.0%	178 336	26.3%	707 832	104.3%	192 702	100.1%	(7.5%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	25 570	22 955	5 411	21.2%	5 672	22.2%	5 446	23.7%	16 529	72.0%	5 036	63.4%	8.1%
Other revenue	967	679	156	16.2%	248	25.6%	102	15.1%	506	74.6%	121	47.3%	(15.3%)
Government - operating	268 573	271 759	121 098	45.1%	92 062	34.3%	92 553	34.1%	305 712	112.5%	128 381	111.0%	(27.9%)
Government - capital	373 735	373 735	189 259	50.6%	109 596	29.3%	75 951	20.3%	374 806	100.3%	56 364	95.3%	34.8%
Interest	12 428	9 750	2 493	20.1%	3 502	28.2%	4 283	43.9%	10 278	105.4%	2 799	71.1%	53.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(301 190)	(324 541)	(120 373)	40.0%	(101 828)	33.8%	(93 069)	28.7%	(315 269)	97.1%	(21 690)	93.7%	329.1%
Suppliers and employees	(300 589)	(323 940)	(120 226)	40.0%	(101 594)	33.8%	(93 001)	28.7%	(314 822)	97.2%	(21 384)	94.3%	334.9%
Finance charges	(601)	(601)	(146)	24.4%	(233)	38.9%	(68)	11.3%	(448)	74.5%	(307)	48.0%	(77.9%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	84.9%	-
Net Cash from/(used) Operating Activities	380 083	354 337	198 044	52.1%	109 252	28.7%	85 267	24.1%	392 562	110.8%	171 012	106.0%	(50.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(375 493)	(386 675)	(86 099)	22.9%	(61 225)	16.3%	(51 993)	13.4%	(199 317)	51.5%	(74 302)	61.2%	(30.0%)
Capital assets	(375 493)	(386 675)	(86 099)	22.9%	(61 225)	16.3%	(51 993)	13.4%	(199 317)	51.5%	(74 302)	61.2%	(30.0%)
Net Cash from/(used) Investing Activities	(375 493)	(386 675)	(86 099)	22.9%	(61 225)	16.3%	(51 993)	13.4%	(199 317)	51.5%	(74 302)	61.2%	(30.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 543)	(9 543)	(2 201)	23.1%	(2 492)	26.1%	(2 280)	23.9%	(6 972)	73.1%	(2 241)	739.3%	1.7%
Repayment of borrowing	(9 543)	(9 543)	(2 201)	23.1%	(2 492)	26.1%	(2 280)	23.9%	(6 972)	73.1%	(2 241)	739.3%	1.7%
Net Cash from/(used) Financing Activities	(9 543)	(9 543)	(2 201)	23.1%	(2 492)	26.1%	(2 280)	23.9%	(6 972)	73.1%	(2 241)	739.3%	1.7%
Net Increase/(Decrease) in cash held	(4 953)	(41 882)	109 744	(2 215.7%)	45 535	(919.3%)	30 994	(74.0%)	186 273	(444.8%)	94 468	(201.6%)	(67.2%)
Cash/cash equivalents at the year begin:	28 507	60 935	60 935	213.8%	170 680	598.7%	216 215	354.8%	60 935	100.0%	1 807	20.2%	11 863.0%
Cash/cash equivalents at the year end:	23 554	19 054	170 680	724.6%	216 215	918.0%	247 209	1 297.4%	247 209	1 297.4%	96 276	600.4%	156.8%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 698	2.5%	5 322	5.0%	2 495	2.3%	96 951	90.2%	107 465	58.3%	(725)	(.7%)	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	901	3.4%	1 603	6.1%	676	2.6%	23 215	88.0%	26 394	14.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	968	1.9%	939	1.9%	920	1.8%	47 742	94.4%	50 569	27.4%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	4 567	2.5%	7 864	4.3%	4 091	2.2%	167 907	91.0%	184 429	100.0%	(725)	(.4%)	-
Debtors Age Analysis By Customer Group													
Organs of State	950	4.8%	1 781	8.9%	940	4.7%	16 240	81.6%	19 911	10.8%	-	-	-
Commercial	596	5.1%	542	4.6%	262	2.2%	10 270	88.0%	11 670	6.3%	(76)	(.7%)	-
Households	3 021	2.0%	5 541	3.6%	2 889	1.9%	141 398	92.5%	152 848	82.9%	(649)	(.4%)	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 567	2.5%	7 864	4.3%	4 091	2.2%	167 907	91.0%	184 429	100.0%	(725)	(.4%)	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 015	32.7%	8 273	67.3%	-	-	5	-	12 293	62.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	7 403	100.0%	7 403	37.6%
Total	4 015	20.4%	8 273	42.0%	-	-	7 408	37.6%	19 696	100.0%

Contact Details

Municipal Manager	Dr EMS Niombela	034 219 1512
Financial Manager	S Shongwe	034 219 1510

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NEWCASTLE (KZN252)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

Operating Revenue and Expenditure	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 709 674	1 692 008	504 932	29.5%	489 816	28.6%	435 915	25.8%	1 430 663	84.6%	457 398	80.5%	(4.7%)
Property rates	256 072	256 072	71 766	28.0%	66 488	26.0%	60 961	23.8%	199 216	77.8%	58 333	74.9%	4.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	712 968	689 824	174 697	24.5%	169 429	23.8%	162 033	23.5%	506 159	73.4%	140 181	66.3%	15.6%
Service charges - water revenue	184 732	184 732	40 950	22.2%	36 300	19.7%	44 177	23.9%	121 428	65.7%	48 776	72.9%	(9.4%)
Service charges - sanitation revenue	102 873	102 873	25 327	24.6%	25 415	24.7%	25 278	24.6%	76 020	73.9%	32 841	74.5%	(23.0%)
Service charges - refuse revenue	83 421	83 421	20 573	24.7%	20 580	24.7%	20 669	24.8%	61 822	74.1%	30 550	74.6%	(32.3%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	7 326	7 326	1 784	24.4%	1 843	25.2%	1 832	25.0%	5 458	74.5%	1 703	74.7%	7.5%
Interest earned - external investments	4 000	4 000	754	18.8%	376	9.4%	633	15.8%	1 764	44.1%	907	72.6%	(30.1%)
Interest earned - outstanding debtors	6 099	6 099	2 745	45.0%	2 873	47.1%	2 657	43.6%	8 275	135.7%	1 757	74.4%	51.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	7 660	7 660	729	9.5%	844	11.0%	976	12.7%	2 549	33.3%	1 098	76.9%	(11.1%)
Licences and permits	12	12	3	23.0%	2	18.7%	4	30.0%	9	71.7%	1	59.7%	159.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	325 438	330 688	161 940	49.8%	160 209	49.2%	114 787	34.7%	436 936	132.1%	136 828	122.0%	(16.1%)
Other own revenue	19 072	19 300	3 664	19.2%	5 456	28.6%	1 908	9.9%	11 028	57.1%	4 422	74.7%	(56.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 955 731	1 872 487	512 920	26.2%	522 285	26.7%	496 871	26.5%	1 532 076	81.8%	440 128	71.7%	12.9%
Employee related costs	476 620	464 905	113 699	23.9%	120 090	25.2%	122 546	26.4%	356 335	76.6%	118 698	78.0%	3.2%
Remuneration of councillors	21 023	21 055	5 290	25.2%	4 525	21.5%	3 993	19.0%	13 808	65.6%	5 504	75.1%	(27.4%)
Debt impairment	61 007	61 007	3 873	6.3%	51 678	84.7%	8 818	14.5%	64 368	105.5%	(35 377)	1.1%	(124.9%)
Depreciation and asset impairment	330 121	330 121	112 954	34.2%	102 639	31.1%	123 144	37.3%	338 737	102.6%	66 149	63.4%	86.2%
Finance charges	61 899	50 312	12 877	20.8%	12 705	20.5%	12 778	25.4%	38 359	76.2%	13 204	75.6%	(3.2%)
Bulk purchases	577 973	553 162	162 966	28.2%	129 925	22.5%	126 180	22.8%	419 072	75.8%	95 908	72.9%	31.6%
Other Materials	3 061	4 556	567	18.5%	1 358	44.4%	520	11.4%	2 445	53.7%	685	84.2%	(24.2%)
Contracted services	52 490	37 739	15 773	30.1%	9 116	17.4%	9 331	24.7%	34 220	90.7%	6 302	60.4%	48.1%
Transfers and grants	96 098	96 098	26 051	27.1%	26 658	27.7%	22 016	22.9%	74 725	77.8%	20 402	88.1%	7.9%
Other expenditure	275 438	253 532	58 870	21.4%	63 591	23.1%	67 545	26.6%	190 006	74.9%	148 653	98.0%	(54.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(246 057)	(180 479)	(7 988)		(32 469)		(60 956)		(101 413)		17 270		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(246 057)	(180 479)	(7 988)		(32 469)		(60 956)		(101 413)		17 270		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(246 057)	(180 479)	(7 988)		(32 469)		(60 956)		(101 413)		17 270		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(246 057)	(180 479)	(7 988)		(32 469)		(60 956)		(101 413)		17 270		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(246 057)	(180 479)	(7 988)		(32 469)		(60 956)		(101 413)		17 270		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	275 667	260 589	40 164	14.6%	38 529	14.0%	41 328	15.9%	120 021	46.1%	85 719	56.8%	(51.8%)
National Government	201 110	215 197	39 414	19.6%	34 051	16.9%	25 674	11.9%	99 140	46.1%	53 792	59.3%	(52.3%)
Provincial Government	-	-	-	-	-	-	7 049	-	7 049	-	3 151	19.6%	123.7%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	201 110	215 197	39 414	19.6%	34 051	16.9%	32 723	15.2%	106 189	49.3%	56 943	55.6%	(42.5%)
Borrowing	41 515	45 391	750	1.8%	(750)	(1.8%)	-	-	-	-	8 248	107.3%	(100.0%)
Internally generated funds	33 042	-	-	-	5 227	15.8%	8 605	-	13 833	-	20 527	37.4%	(58.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	275 667	260 589	40 164	14.6%	38 529	14.0%	41 328	15.9%	120 021	46.1%	85 719	56.8%	(51.8%)
Governance and Administration	21 371	8 711	34	.2%	1 071	5.0%	296	3.4%	1 400	16.1%	5 278	64.7%	(94.4%)
Executive & Council	17 604	5 066	-	-	1 028	5.8%	-	-	1 028	20.3%	4 744	67.3%	(100.0%)
Budget & Treasury Office	943	821	1	.1%	43	4.5%	296	36.1%	340	41.4%	535	64.4%	(44.7%)
Corporate Services	2 824	2 824	32	1.1%	-	-	-	-	32	1.1%	-	-	-
Community and Public Safety	25 213	17 009	719	2.9%	2 208	8.8%	894	5.3%	3 820	22.5%	4 042	44.7%	(77.9%)
Community & Social Services	7 933	14 047	298	3.8%	1 216	15.3%	484	3.4%	1 999	14.2%	1 187	53.3%	(59.2%)
Sport And Recreation	16 225	2 800	372	2.3%	991	6.1%	410	14.7%	1 774	63.4%	2 307	27.0%	(82.2%)
Public Safety	827	162	48	5.8%	-	-	-	-	48	29.6%	535	77.0%	(100.0%)
Housing	100	-	-	-	-	-	-	-	-	-	13	50.3%	(100.0%)
Health	129	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	109 904	132 464	19 706	17.9%	25 251	23.0%	13 471	10.2%	58 429	44.1%	36 195	55.4%	(62.8%)
Planning and Development	32 672	57 299	4 324	13.2%	5 908	18.1%	5 758	10.0%	15 990	27.9%	3 013	25.9%	91.1%
Road Transport	77 231	75 165	15 382	19.9%	19 343	25.0%	7 714	10.3%	42 439	56.5%	33 182	61.5%	(76.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	119 179	102 405	19 705	16.5%	10 000	8.4%	26 667	26.0%	56 372	55.0%	40 203	59.4%	(33.7%)
Electricity	14 936	10 712	1 950	13.1%	1 322	8.9%	2 318	21.6%	5 590	52.2%	9 684	73.3%	(76.1%)
Water	98 196	91 034	17 397	17.7%	8 678	8.8%	22 724	25.0%	48 799	53.6%	27 926	54.6%	(18.6%)
Waste Water Management	6 047	-	358	5.9%	-	-	-	-	358	-	2 594	40.3%	(100.0%)
Waste Management	-	658	-	-	-	-	1 625	247.0%	1 625	247.0%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 657 832	1 714 052	480 113	29.0%	464 666	28.0%	313 693	18.3%	1 258 473	73.4%	571 394	82.9%	(45.1%)
Property rates, penalties and collection charges	209 979	199 736	71 766	34.2%	66 488	31.7%	75 191	37.6%	213 445	106.9%	39 873	62.8%	88.6%
Service charges	903 135	931 459	199 781	22.1%	191 357	21.2%	132 849	14.3%	523 987	56.3%	299 646	69.4%	(55.7%)
Other revenue	28 911	33 171	3 664	12.7%	10 454	36.2%	6 774	20.4%	20 892	63.0%	136	48.6%	4 880.0%
Government - operating	325 438	330 688	131 314	40.3%	102 745	31.6%	18 443	5.6%	252 502	76.4%	145 377	131.1%	(87.3%)
Government - capital	185 150	215 197	69 786	37.7%	89 197	48.2%	78 214	36.3%	237 197	110.2%	83 449	85.8%	(6.3%)
Interest	5 220	3 801	3 803	72.9%	4 424	84.8%	2 222	58.5%	10 449	274.9%	2 913	119.0%	(23.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 442 294)	(1 478 600)	(506 807)	35.1%	(320 185)	22.2%	(367 421)	24.8%	(1 194 413)	80.8%	(415 419)	83.9%	(11.6%)
Suppliers and employees	(1 380 394)	(829 339)	(493 930)	35.8%	(307 480)	22.3%	(354 611)	42.8%	(1 156 021)	139.4%	(396 034)	78.8%	(10.5%)
Finance charges	(61 899)	(553 162)	(12 877)	20.8%	(12 705)	20.5%	(12 811)	2.3%	(38 392)	6.9%	(11 067)	180.2%	15.8%
Transfers and grants	-	(96 098)	-	-	-	-	-	-	-	-	(8 319)	151.7%	(100.0%)
Net Cash from/(used) Operating Activities	215 539	235 452	(26 693)	(12.4%)	144 481	67.0%	(53 728)	(22.8%)	64 060	27.2%	155 975	75.9%	(134.4%)
Cash Flow from Investing Activities													
Receipts	2 012	2 012	-	-	-	-	80 849	4 018.3%	80 849	4 018.3%	(42 165)	-	(291.7%)
Proceeds on disposal of PPE	2 012	2 012	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	80 849	-	80 849	-	-	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	(42 165)	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(275 635)	(208 471)	(29 620)	10.7%	(49 073)	17.8%	(37 612)	18.0%	(116 305)	55.8%	(120 107)	62.8%	(68.7%)
Capital assets	(275 635)	(208 471)	(29 620)	10.7%	(49 073)	17.8%	(37 612)	18.0%	(116 305)	55.8%	(120 107)	62.8%	(68.7%)
Net Cash from/(used) Investing Activities	(273 623)	(206 459)	(29 620)	10.8%	(49 073)	17.9%	43 237	(20.9%)	(35 456)	17.2%	(162 272)	51.0%	(126.6%)
Cash Flow from Financing Activities													
Receipts	91 649	1 705	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	90 517	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 132	1 705	-	-	-	-	-	-	-	-	-	-	-
Payments	(32 192)	(29 375)	(13 673)	42.5%	(16 870)	52.4%	9 544	(32.5%)	(20 999)	71.5%	3 507	(12.8%)	172.1%
Repayment of borrowing	(32 192)	(29 375)	(13 673)	42.5%	(16 870)	52.4%	9 544	(32.5%)	(20 999)	71.5%	3 507	(12.8%)	172.1%
Net Cash from/(used) Financing Activities	59 457	(27 671)	(13 673)	(23.0%)	(16 870)	(28.4%)	9 544	(34.5%)	(20 999)	75.9%	3 507	(13.4%)	172.1%
Net Increase/(Decrease) in cash held	1 372	1 322	(69 986)	(5 100.2%)	78 538	5 723.4%	(947)	(71.6%)	7 605	575.1%	(2 790)	24.4%	(66.1%)
Cash/cash equivalents at the year begin:	39 182	44 573	39 182	100.0%	(30 804)	(78.6%)	47 734	107.1%	39 182	87.9%	(53 629)	-	(189.0%)
Cash/cash equivalents at the year end:	40 554	45 895	(30 804)	(76.0%)	47 734	117.7%	46 787	101.9%	46 787	101.9%	(56 419)	(51.4%)	(182.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	(1 721)	(.7%)	13 492	5.7%	6 958	2.9%	217 658	92.1%	236 387	24.6%	2 128	.9%	-
Trade and Other Receivables from Exchange Transactions - Electricity	(118)	(.3%)	25 616	62.3%	1 836	4.5%	13 767	33.5%	41 102	4.3%	248	.6%	-
Receivables from Non-exchange Transactions - Property Rates	(656)	(.4%)	17 979	10.3%	5 874	3.4%	151 516	86.7%	174 713	18.2%	566	.3%	-
Receivables from Exchange Transactions - Waste Water Management	(436)	(.2%)	6 923	3.9%	4 295	2.4%	168 627	94.0%	179 408	18.7%	883	.5%	-
Receivables from Exchange Transactions - Waste Management	(560)	(.7%)	4 348	5.3%	2 127	2.6%	75 886	92.8%	81 802	8.5%	886	1.1%	-
Receivables from Exchange Transactions - Property Rental Debtors	(162)	(6.6%)	339	13.9%	116	4.8%	2 145	87.9%	2 439	.3%	6	.2%	-
Interest on Arrear Debtor Accounts	(167)	(.3%)	1 048	2.1%	958	1.9%	47 531	96.3%	49 370	5.1%	175	.4%	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(28 520)	(14.5%)	9 723	4.9%	2 619	1.3%	212 665	108.2%	196 487	20.4%	5 640	2.9%	-
Total By Income Source	(32 339)	(3.4%)	79 469	8.3%	24 783	2.6%	889 794	92.5%	961 707	100.0%	10 531	1.1%	-
Debtors Age Analysis By Customer Group													
Organs of State	(10 143)	(36.0%)	4 578	16.2%	1 080	3.8%	32 681	115.9%	28 196	2.9%	-	-	-
Commercial	(12 626)	(14.6%)	29 157	33.7%	3 443	4.0%	66 618	76.9%	86 592	9.0%	37	-	-
Households	(8 817)	(1.1%)	43 064	5.1%	20 005	2.4%	784 672	93.5%	838 924	87.2%	10 345	1.2%	-
Other	(753)	(9.4%)	2 670	33.4%	255	3.2%	5 824	72.8%	7 995	.8%	149	1.9%	-
Total By Customer Group	(32 339)	(3.4%)	79 469	8.3%	24 783	2.6%	889 794	92.5%	961 707	100.0%	10 531	1.1%	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	38 966	100.0%	-	-	-	-	-	-	38 966	52.2%
Bulk Water	5 341	100.0%	-	-	-	-	-	-	5 341	7.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	4 201	100.0%	-	-	-	-	-	-	4 201	5.6%
Pensions / Retirement	13 868	100.0%	-	-	-	-	-	-	13 868	18.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 319	92.6%	908	7.4%	-	-	-	-	12 227	16.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	73 695	98.8%	908	1.2%	-	-	-	-	74 603	100.0%

Contact Details

Municipal Manager	Mr B.E Mswane	034 328 7750
Financial Manager	Mr S Nkosi	034 328 7752

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EMADLANGENI (KZN253)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	75 035	101 193	18 799	25.1%	18 657	24.9%	15 883	15.7%	53 338	52.7%	13 326	73.1%	19.2%
Property rates	15 032	15 032	3 585	23.8%	3 573	23.8%	3 556	23.7%	10 714	71.3%	1 303	87.2%	172.9%
Property rates - penalties and collection charges	2 798	2 798	482	17.2%	472	16.9%	587	21.0%	1 541	55.1%	593	63.1%	(1.0%)
Service charges - electricity revenue	14 751	14 751	3 236	21.9%	3 156	21.4%	2 962	20.1%	9 354	63.4%	2 849	63.8%	4.0%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 587	1 587	364	22.9%	354	22.3%	345	21.7%	1 062	67.0%	350	69.5%	(1.6%)
Service charges - other	-	-	-	-	(9)	-	(9)	-	(9)	-	-	-	(100.0%)
Rental of facilities and equipment	2 193	1 843	209	9.6%	240	10.9%	249	13.5%	698	37.9%	282	33.6%	(11.5%)
Interest earned - external investments	1 554	1 354	284	18.3%	373	24.0%	418	30.8%	1 075	79.4%	474	82.0%	(12.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	352	453	99	28.1%	108	30.8%	87	19.2%	294	65.0%	129	117.4%	(32.7%)
Licences and permits	1 427	1 427	231	16.2%	181	12.7%	218	15.3%	629	44.1%	250	47.7%	(12.8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	28 376	54 332	10 130	35.7%	10 145	35.8%	7 409	13.6%	27 684	51.0%	6 510	84.8%	13.8%
Other own revenue	6 965	4 900	180	2.6%	54	.8%	61	1.2%	294	6.0%	585	25.9%	(89.6%)
Gains on disposal of PPE	-	2 716	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	73 335	73 655	15 600	21.3%	17 670	24.1%	16 975	23.0%	50 245	68.2%	14 100	69.2%	20.4%
Employee related costs	26 659	24 030	5 386	20.2%	6 812	25.6%	6 618	27.5%	18 816	78.3%	5 079	71.2%	30.3%
Remuneration of councillors	3 013	3 224	600	19.9%	754	25.0%	867	26.9%	2 221	68.9%	539	71.3%	60.9%
Debt impairment	2 416	1 516	-	-	-	-	-	-	-	-	-	66.0%	-
Depreciation and asset impairment	5 808	4 514	-	-	-	-	-	-	-	-	-	58.9%	-
Finance charges	101	101	-	-	44	43.6%	-	-	44	43.6%	-	46.6%	-
Bulk purchases	12 199	12 199	4 004	32.8%	1 598	13.1%	3 048	25.0%	8 650	70.9%	2 078	73.5%	46.7%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1 100	2 928	621	56.4%	1 325	120.4%	746	25.5%	2 691	91.9%	896	84.8%	(16.7%)
Transfers and grants	-	3 819	-	-	-	-	-	-	-	-	1 030	-	(100.0%)
Other expenditure	22 039	21 324	4 989	22.6%	7 137	32.4%	5 696	26.7%	17 822	83.6%	4 479	56.2%	27.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 700	27 538	3 199		986		(1 092)		3 094		(775)		
Transfers recognised - capital	26 913	-	5 199	19.3%	1 220	4.5%	962	-	7 381	-	493	38.9%	94.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 613	27 538	8 398		2 207		(130)		10 475		(281)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	28 613	27 538	8 398		2 207		(130)		10 475		(281)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 613	27 538	8 398		2 207		(130)		10 475		(281)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 613	27 538	8 398		2 207		(130)		10 475		(281)		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	101 948	97 954	28 640	28.1%	23 357	22.9%	14 630	14.9%	66 627	68.0%	20 753	107.9%	(29.5%)
Property rates, penalties and collection charges	17 830	17 830	1 591	8.9%	3 364	18.9%	1 472	8.3%	6 427	36.0%	1 966	97.6%	(25.1%)
Service charges	16 338	16 338	2 457	15.0%	2 165	13.3%	2 697	16.5%	7 319	44.8%	3 075	92.2%	(12.3%)
Other revenue	10 937	8 622	1 041	9.5%	407	3.7%	565	6.5%	2 012	23.3%	4 674	277.5%	(87.9%)
Government - operating	28 376	27 419	11 967	42.2%	8 435	29.7%	6 279	22.9%	26 681	97.3%	5 563	92.2%	12.9%
Government - capital	26 913	26 391	11 300	42.0%	8 613	32.0%	3 200	12.1%	23 113	87.6%	5 000	110.4%	(36.0%)
Interest	1 554	1 354	284	18.3%	373	24.0%	418	30.8%	1 075	79.4%	474	82.0%	(12.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(65 112)	(71 004)	(22 195)	34.1%	(12 545)	19.3%	(13 392)	18.9%	(48 133)	67.8%	(13 545)	133.2%	(1.1%)
Suppliers and employees	(60 312)	(70 903)	(22 195)	36.8%	(12 501)	20.7%	(13 392)	18.9%	(48 089)	67.8%	(13 545)	133.4%	(1.1%)
Finance charges	(101)	(101)	-	-	(44)	43.6%	-	-	(44)	43.6%	-	46.6%	-
Transfers and grants	(4 700)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	36 836	26 950	6 445	17.5%	10 812	29.4%	1 239	4.6%	18 495	68.6%	7 208	51.6%	(82.8%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(25 222)	(27 396)	(6 065)	24.0%	(3 238)	12.8%	(904)	3.3%	(10 207)	37.3%	(2 027)	36.2%	(55.4%)
Capital assets	(25 222)	(27 396)	(6 065)	24.0%	(3 238)	12.8%	(904)	3.3%	(10 207)	37.3%	(2 027)	36.2%	(55.4%)
Net Cash from/(used) Investing Activities	(25 222)	(27 396)	(6 065)	24.0%	(3 238)	12.8%	(904)	3.3%	(10 207)	37.3%	(2 027)	36.2%	(55.4%)
Cash Flow from Financing Activities													
Receipts	-	-	(2)	-	(37)	-	41	-	2	-	2	5.0%	2 309.2%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(2)	-	(37)	-	41	-	2	-	2	5.0%	2 309.2%
Payments	(52)	(52)	-	-	(30)	57.0%	-	-	(30)	57.4%	-	157.3%	-
Repayment of borrowing	(52)	(52)	-	-	(30)	57.0%	-	-	(30)	57.4%	-	157.3%	-
Net Cash from/(used) Financing Activities	(52)	(52)	(2)	4.3%	(67)	127.4%	41	(78.2%)	(28)	54.5%	2	166.6%	2 309.2%
Net Increase/(Decrease) in cash held	11 562	(498)	377	3.3%	7 507	64.9%	375	(75.3%)	8 259	(1 656.9%)	5 183	(53.7%)	(92.8%)
Cash/cash equivalents at the year begin:	22 186	22 186	6 645	30.0%	7 022	31.7%	14 529	65.5%	6 645	30.0%	5 170	30.4%	181.0%
Cash/cash equivalents at the year end:	33 748	21 687	7 022	20.8%	14 529	43.1%	14 904	68.7%	14 904	68.7%	10 353	43.6%	44.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	(0)	100.0%	(0)	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	753	8.2%	531	5.8%	287	3.1%	7 581	82.8%	9 152	31.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 182	7.5%	1 046	6.7%	996	6.4%	12 445	79.4%	15 669	54.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	127	4.4%	104	3.6%	84	2.9%	2 602	89.2%	2 916	10.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	42	8.7%	29	6.0%	13	2.6%	403	82.7%	487	1.7%	-	-	-
Interest on Arrear Debtor Accounts	261	4.6%	163	2.8%	159	2.8%	5 135	89.8%	5 718	19.9%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(62)	1.2%	(15)	.3%	(23)	.4%	(5 073)	98.1%	(5 173)	(18.0%)	-	-	-
Total By Income Source	2 303	8.0%	1 858	6.5%	1 516	5.3%	23 092	80.3%	28 770	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 005	22.6%	975	21.9%	1 931	43.4%	543	12.2%	4 454	15.5%	-	-	-
Commercial	434	9.2%	174	3.7%	135	2.9%	3 983	84.3%	4 726	16.4%	-	-	-
Households	540	5.8%	379	4.1%	291	3.1%	8 075	87.0%	9 286	32.3%	-	-	-
Other	324	3.1%	330	3.2%	(841)	(8.2%)	10 491	101.8%	10 304	35.8%	-	-	-
Total By Customer Group	2 303	8.0%	1 858	6.5%	1 516	5.3%	23 092	80.3%	28 770	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	40	24.4%	-	-	-	-	125	75.6%	165	26.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	420	89.4%	-	-	-	-	50	10.6%	470	74.0%
Total	460	72.5%	-	-	-	-	175	27.5%	635	100.0%

Contact Details

Municipal Manager	Mr Mtshali SF	034 331 3041
Financial Manager	Mr W Mtusva	034 331 3041

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DANNHAUSER (KZN254)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	126 863	126 863	36 050	28.4%	32 749	25.8%	46 058	36.3%	114 857	90.5%	26 721	130.2%	72.4%
Property rates	17 617	17 617	3 870	22.0%	4 325	24.5%	6 369	36.2%	14 564	82.7%	4 079	92.4%	56.1%
Property rates - penalties and collection charges	169	169	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 048	1 048	271	25.9%	112	10.7%	42	4.0%	425	40.6%	244	68.1%	(82.8%)
Service charges - other	-	-	(70)	-	-	-	58	-	(11)	-	-	-	(100.0%)
Rental of facilities and equipment	210	210	16	7.4%	114	54.5%	3	1.2%	133	63.2%	28	58.9%	(90.7%)
Interest earned - external investments	3 000	3 000	553	18.4%	1 085	36.2%	1 350	45.0%	2 988	99.6%	648	118.5%	108.4%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	350	350	118	33.8%	207	59.3%	148	42.3%	474	135.3%	5	17.0%	2 982.3%
Licences and permits	1 246	1 246	446	35.8%	488	39.2%	116	9.3%	1 050	84.3%	343	70.6%	(66.2%)
Agency services	-	-	58	-	-	-	14	-	72	-	-	-	(100.0%)
Transfers recognised - operational	79 376	79 376	30 505	38.4%	26 200	33.0%	37 629	47.4%	94 334	118.8%	18 545	153.7%	102.9%
Other own revenue	23 847	23 847	282	1.2%	218	.9%	329	1.4%	829	3.5%	2 829	42.9%	(88.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	99 245	99 245	19 849	20.0%	26 474	26.7%	19 218	19.4%	65 541	66.0%	15 950	59.5%	20.5%
Employee related costs	34 075	34 075	5 451	16.0%	6 016	17.7%	4 186	12.3%	15 653	45.9%	5 826	51.7%	(28.1%)
Remuneration of councillors	7 925	7 925	2 098	26.5%	1 552	19.6%	1 155	14.6%	4 805	60.6%	1 582	-	(27.0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 500	7 500	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	229	-	-	-	148	-	376	-	-	-	(100.0%)
Other Materials	5 780	5 780	568	9.8%	996	17.2%	381	6.6%	1 945	33.6%	396	54.8%	(3.8%)
Contracted services	8 147	8 147	7 304	89.7%	5 190	63.7%	7 187	88.2%	19 682	241.6%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	35 818	35 818	4 199	11.7%	12 720	35.5%	6 160	17.2%	23 079	64.4%	8 001	65.6%	(23.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	145	-	(100.0%)
Surplus/(Deficit)	27 619	27 619	16 200		6 275		26 840		49 316		10 771		
Transfers recognised - capital	21 767	21 767	-	-	8 540	39.2%	-	-	8 540	39.2%	2 074	123.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	29 586	29 586	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	78 971	78 971	16 200		14 815		26 840		57 856		12 845		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	78 971	78 971	16 200		14 815		26 840		57 856		12 845		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	78 971	78 971	16 200		14 815		26 840		57 856		12 845		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	78 971	78 971	16 200		14 815		26 840		57 856		12 845		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	122 057	122 057	46	-	47	-	33 397	27.4%	33 491	27.4%	27 404	78.9%	21.9%
Property rates, penalties and collection charges	13 551	13 551	1	-	8	.1%	1 663	12.3%	1 672	12.3%	2 493	86.0%	(33.3%)
Service charges	1 048	1 048	0	-	0	-	41	3.9%	41	3.9%	30	8.9%	33.1%
Other revenue	25 082	25 082	5	-	1	-	7 141	28.5%	7 148	28.5%	3 144	69.0%	127.1%
Government - operating	79 376	79 376	34	-	26	-	19 763	24.9%	19 822	25.0%	19 015	74.5%	3.9%
Government - capital	-	-	5	-	12	-	3 898	-	3 915	-	2 074	98.2%	87.9%
Interest	3 000	3 000	1	-	1	-	891	29.7%	893	29.8%	648	118.3%	37.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(18)	-	(28)	-	(55 714)	-	(55 761)	-	(24 955)	89.6%	123.3%
Suppliers and employees	-	-	(18)	-	(28)	-	(55 714)	-	(55 761)	-	(24 955)	89.6%	123.3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	122 057	122 057	28	-	19	-	(22 317)	(18.3%)	(22 270)	(18.2%)	2 449	61.7%	(1 011.3%)
Cash Flow from Investing Activities													
Receipts	-	-	(416)	-	24	-	2	-	(389)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	2	-	2	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	(2)	-	24	-	-	-	22	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(414)	-	-	-	-	-	(414)	-	-	-	-
Payments	-	-	(6)	-	(14)	-	(5 675)	-	(5 695)	-	-	-	(100.0%)
Capital assets	-	-	(6)	-	(14)	-	(5 675)	-	(5 695)	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities	-	-	(422)	-	11	-	(5 673)	-	(6 084)	-	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	202	-	2 295	-	(167)	-	2 331	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	202	-	2 295	-	(167)	-	2 331	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	202	-	2 295	-	(167)	-	2 331	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	122 057	122 057	(191)	(.2%)	2 325	1.9%	(28 157)	(23.1%)	(26 023)	(21.3%)	2 449	61.7%	(1 249.8%)
Cash/cash equivalents at the year begin:	-	-	-	-	(191)	-	2 134	-	-	-	28 293	-	(92.5%)
Cash/cash equivalents at the year end:	122 057	122 057	(191)	(.2%)	2 134	1.7%	(26 023)	(21.3%)	(26 023)	(21.3%)	30 742	61.7%	(184.6%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 393	3.5%	738	1.9%	549	1.4%	36 645	93.2%	39 325	84.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	77	1.1%	70	1.0%	65	.9%	6 661	96.9%	6 872	14.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	2.1%	3	1.1%	3	1.1%	276	95.6%	289	.6%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 476	3.2%	811	1.7%	617	1.3%	43 582	93.8%	46 486	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	715	9.2%	204	2.6%	174	2.2%	6 679	85.9%	7 772	16.7%	-	-	-
Commercial	237	3.4%	153	2.2%	48	.7%	6 427	93.6%	6 865	14.8%	-	-	-
Households	349	1.3%	272	1.0%	272	1.0%	26 066	96.7%	26 958	58.0%	-	-	-
Other	175	3.6%	183	3.7%	122	2.5%	4 410	90.2%	4 890	10.5%	-	-	-
Total By Customer Group	1 476	3.2%	811	1.7%	617	1.3%	43 582	93.8%	46 486	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	330	100.0%	-	-	-	-	-	-	330	29.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	389	100.0%	-	-	-	-	-	-	389	34.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	403	100.0%	-	-	-	-	-	-	403	35.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 123	100.0%	-	-	-	-	-	-	1 123	100.0%

Contact Details

Municipal Manager	Mr W B Nkosi	034 621 2666
Financial Manager	Mrs D Mohapi	034 621 2666

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: AMAJUBA (DC25)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

[illegible]

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17								2015/16				Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	252 241	252 241	99 998	39.6%	67 666	26.8%	66 585	26.4%	234 249	92.9%	76 296	103.1%	(12.7%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	15 413	15 413	4 510	29.3%	6 553	42.5%	5 652	36.7%	16 715	108.4%	7 945	100.5%	(28.9%)
Other revenue	8 966	8 966	4 938	55.1%	334	3.7%	11 314	126.2%	16 586	185.0%	7 836	127.9%	44.4%
Government - operating	133 598	133 598	57 155	42.8%	35 076	26.3%	33 090	24.8%	125 321	93.8%	43 576	98.7%	(24.1%)
Government - capital	91 041	91 041	32 820	36.0%	24 700	27.1%	14 944	16.4%	72 464	79.6%	15 568	107.8%	(4.0%)
Interest	3 223	3 223	575	17.8%	1 003	31.1%	1 585	49.2%	3 163	98.1%	1 371	247.6%	15.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(172 169)	(172 169)	(67 595)	39.3%	(32 789)	19.0%	(54 172)	31.5%	(154 556)	89.8%	(38 995)	86.3%	38.9%
Suppliers and employees	(171 408)	(171 408)	(67 595)	39.4%	(32 786)	19.1%	(54 172)	31.6%	(154 552)	90.2%	(38 480)	86.4%	40.8%
Finance charges	(762)	(762)	-	-	(4)	.5%	-	-	(4)	.5%	(515)	67.6%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	80 072	80 072	32 403	40.5%	34 877	43.6%	12 413	15.5%	79 693	99.5%	37 301	156.9%	(66.7%)
Cash Flow from Investing Activities													
Receipts	-	-	2 998	-	-	-	-	-	2 998	-	-	-	-
Proceeds on disposal of PPE	-	-	2 998	-	-	-	-	-	2 998	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(91 041)	(91 041)	(7 371)	8.1%	(10 711)	11.8%	(6 810)	7.5%	(24 892)	27.3%	(11 357)	48.4%	(40.0%)
Capital assets	(91 041)	(91 041)	(7 371)	8.1%	(10 711)	11.8%	(6 810)	7.5%	(24 892)	27.3%	(11 357)	48.4%	(40.0%)
Net Cash from/(used) Investing Activities	(91 041)	(91 041)	(4 373)	4.8%	(10 711)	11.8%	(6 810)	7.5%	(21 894)	24.0%	(11 357)	48.4%	(40.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	(764)	-	(764)	-	-	-	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	(764)	-	(764)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	(764)	-	(764)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(10 969)	(10 969)	28 030	(255.5%)	24 166	(220.3%)	4 838	(44.1%)	57 035	(520.0%)	25 944	(283.5%)	(81.4%)
Cash/cash equivalents at the year begin:	(16 934)	(16 934)	17 990	(106.2%)	46 020	(271.8%)	70 186	(414.5%)	17 990	(106.2%)	22 622	98.0%	210.3%
Cash/cash equivalents at the year end:	(27 903)	(27 903)	46 020	(164.9%)	70 186	(251.5%)	75 024	(268.9%)	75 024	(268.9%)	48 566	(286.8%)	54.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 804	9.1%	1 110	3.6%	1 235	4.0%	25 804	83.4%	30 953	71.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	538	5.9%	314	3.4%	416	4.5%	7 907	86.2%	9 175	21.2%	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	27	.9%	20	.6%	20	.6%	3 003	97.8%	3 069	7.1%	-	-	-
Total By Income Source	3 370	7.8%	1 444	3.3%	1 670	3.9%	36 713	85.0%	43 197	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 466	34.2%	79	1.9%	77	1.8%	2 664	62.1%	4 286	9.9%	-	-	-
Commercial	139	8.9%	104	6.7%	59	3.8%	1 253	80.6%	1 554	3.6%	-	-	-
Households	1 765	4.7%	1 260	3.4%	1 534	4.1%	32 797	87.8%	37 356	86.5%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 370	7.8%	1 444	3.3%	1 670	3.9%	36 713	85.0%	43 197	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	198	.5%	7 253	19.0%	1 405	3.7%	29 405	76.9%	38 262	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	198	.5%	7 253	19.0%	1 405	3.7%	29 405	76.9%	38 262	100.0%

Contact Details

Municipal Manager	Mr SR Mathobela	034 329 7256
Financial Manager	Mr WJM MNGOMEZULU	034 329 7287

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EDUMBE (KZN261)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	128 798	104 064	32 153	25.0%	30 843	23.9%	24 929	24.0%	87 925	84.5%	25 942	79.7%	(3.9%)
Property rates	18 408	16 249	2 012	10.9%	2 061	11.2%	2 052	12.6%	6 125	37.7%	6 763	118.2%	(69.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	25 515	14 325	3 723	14.6%	3 491	13.7%	2 957	20.6%	10 171	71.0%	2 055	42.0%	43.9%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 838	5 838	1 473	25.2%	1 401	24.0%	1 467	25.1%	4 340	74.3%	903	-	62.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 710	1 407	29	1.7%	39	2.3%	(95)	(6.7%)	(26)	(1.9%)	33	93.4%	(383.7%)
Interest earned - external investments	402	158	76	18.8%	-	-	-	-	76	47.8%	21	23.8%	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 962	1 962	140	7.1%	101	5.1%	73	3.7%	314	16.0%	143	20.4%	(49.0%)
Licences and permits	1 067	742	176	16.5%	192	18.0%	241	32.5%	609	82.0%	209	101.2%	15.3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	62 659	62 859	24 293	38.8%	14 524	23.2%	17 032	27.1%	55 850	88.8%	15 134	89.4%	12.5%
Other own revenue	11 236	524	231	2.1%	2 001	17.8%	102	19.5%	2 334	445.5%	680	159.0%	(85.0%)
Gains on disposal of PPE	-	-	-	-	7 033	-	1 100	-	8 132	-	-	-	(100.0%)
Operating Expenditure	127 198	106 293	21 831	17.2%	30 084	23.7%	24 839	23.4%	76 755	72.2%	22 639	62.2%	9.7%
Employee related costs	45 887	44 198	11 087	24.2%	11 768	25.6%	10 750	24.3%	33 604	76.0%	10 133	74.9%	6.1%
Remuneration of councillors	4 951	5 464	1 313	26.5%	1 306	26.4%	1 307	23.9%	3 926	71.9%	1 539	79.1%	(15.1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 621	4 531	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	158	-	85	-	97	-	340	-	377	-	(74.4%)
Bulk purchases	18 000	18 000	4 527	25.2%	2 514	14.0%	5 453	30.3%	12 495	69.4%	2 097	48.6%	160.0%
Other Materials	6 630	805	69	1.0%	-	-	-	-	69	8.5%	56	3.8%	(100.0%)
Contracted services	4 740	7 532	987	20.8%	963	20.3%	1 218	16.2%	3 168	42.1%	257	26.5%	373.7%
Transfers and grants	250	250	-	-	7 033	2 813.1%	1 100	439.8%	8 132	3 252.9%	-	-	(100.0%)
Other expenditure	43 120	25 513	3 690	8.6%	6 416	14.9%	4 916	19.3%	15 022	58.9%	8 179	65.3%	(39.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 600	(2 229)	10 322		759		90		11 170		3 303		
Transfers recognised - capital	34 360	-	14 456	42.1%	71	.2%	-	-	14 527	-	7 889	43.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	35 960	(2 229)	24 778		830		90		25 698		11 192		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	35 960	(2 229)	24 778		830		90		25 698		11 192		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	35 960	(2 229)	24 778		830		90		25 698		11 192		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	35 960	(2 229)	24 778		830		90		25 698		11 192		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	163 158	124 809	66 125	40.5%	38 949	23.9%	33 443	26.8%	138 517	111.0%	37 437	100 914.8%	(10.7%)
Property rates, penalties and collection charges	18 408	6 231	1 591	8.6%	2 822	15.3%	1 012	16.2%	5 425	87.1%	2 982	54 568.0%	(66.1%)
Service charges	31 353	18 138	3 133	10.0%	3 084	9.8%	3 140	17.3%	9 357	51.6%	3 900	46 642.8%	(19.5%)
Other revenue	15 975	3 063	14 029	87.8%	6 794	42.5%	4 433	144.8%	25 256	824.7%	11 805	237 290.6%	(62.4%)
Government - operating	62 659	62 859	26 200	41.8%	18 078	28.9%	17 332	27.6%	61 610	98.0%	14 724	94 078.5%	17.7%
Government - capital	34 360	34 360	21 088	61.4%	8 133	23.7%	7 500	21.8%	36 721	106.9%	4 000	100 005.6%	87.5%
Interest	402	158	84	20.9%	39	9.6%	25	15.8%	148	93.5%	27	70 387.2%	(6.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(127 199)	(108 140)	(61 888)	48.7%	(36 210)	28.5%	(29 062)	26.9%	(127 159)	117.6%	(34 689)	133 699.3%	(16.2%)
Suppliers and employees	(118 588)	(108 060)	(61 877)	52.2%	(36 196)	30.5%	(29 051)	26.9%	(127 124)	117.6%	(34 679)	134 041.5%	(16.2%)
Finance charges	(3 621)	(80)	(10)	.3%	(13)	.4%	(11)	14.0%	(35)	43.4%	(10)	-	9.0%
Transfers and grants	(4 990)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	35 959	16 669	4 237	11.8%	2 739	7.6%	4 381	26.3%	11 357	68.1%	2 748	7 770.4%	59.4%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(34 360)	(34 360)	(4 175)	12.2%	-	-	(7 031)	20.5%	(11 205)	32.6%	-	-	(100.0%)
Capital assets	(34 360)	(34 360)	(4 175)	12.2%	-	-	(7 031)	20.5%	(11 205)	32.6%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(34 360)	(34 360)	(4 175)	12.2%	-	-	(7 031)	20.5%	(11 205)	32.6%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 599	(17 691)	63	3.9%	2 739	171.3%	(2 650)	15.0%	152	(.9%)	2 748	241 381.2%	(196.4%)
Cash/cash equivalents at the year begin:	1 092	112	112	10.2%	174	16.0%	2 914	2 604.2%	112	100.0%	259	6 545.4%	1 026.6%
Cash/cash equivalents at the year end:	2 691	(17 579)	174	6.5%	2 914	108.3%	264	(1.5%)	264	(1.5%)	3 006	128 479.4%	(91.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	631	9.3%	332	4.9%	336	5.0%	5 481	80.8%	6 780	6.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	644	2.3%	561	2.0%	521	1.9%	25 728	93.7%	27 455	26.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	553	.8%	530	.8%	524	.8%	67 961	97.7%	69 569	67.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	(7)	100.0%	(7)	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(75)	9.9%	(41)	5.4%	(27)	3.6%	(618)	81.1%	(762)	(.7%)	-	-	-
Total By Income Source	1 753	1.7%	1 383	1.3%	1 353	1.3%	98 545	95.6%	103 034	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	182	1.7%	181	1.7%	97	.9%	10 030	95.6%	10 489	10.2%	-	-	-
Commercial	635	10.1%	387	6.2%	145	2.3%	5 100	81.4%	6 266	6.1%	-	-	-
Households	710	1.0%	647	.9%	660	.9%	70 237	97.2%	72 254	70.1%	-	-	-
Other	227	1.6%	168	1.2%	451	3.2%	13 179	94.0%	14 025	13.6%	-	-	-
Total By Customer Group	1 753	1.7%	1 383	1.3%	1 353	1.3%	98 545	95.6%	103 034	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	281	5.4%	90	1.7%	3 261	63.2%	1 526	29.6%	5 158	40.6%
Bulk Water	-	-	-	-	-	-	14	100.0%	14	.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 888	26.5%	1 259	17.7%	1 452	20.3%	2 535	35.5%	7 135	56.2%
Auditor-General	10	2.5%	19	4.9%	358	92.5%	-	-	387	3.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	2 179	17.2%	1 368	10.8%	5 071	39.9%	4 076	32.1%	12 693	100.0%

Contact Details

Municipal Manager	Mr TV Mkhize	034 995 1650
Financial Manager	Mr S Mngwengwe	034 995 1650

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UPHONGOLO (KZN262)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	188 899	192 031	59 642	31.6%	56 399	29.9%	56 642	29.5%	172 683	89.9%	30 408	70.3%	86.3%
Property rates	26 162	31 568	3 135	12.0%	9 416	36.0%	9 427	29.9%	21 978	69.6%	8 097	76.3%	16.4%
Property rates - penalties and collection charges	-	0	0	-	-	-	-	-	0	50.0%	0	-	(100.0%)
Service charges - electricity revenue	36 402	33 087	7 822	21.5%	8 264	22.7%	10 187	30.8%	26 274	79.4%	9 128	71.6%	11.6%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	9 010	9 393	2 335	25.9%	2 340	26.0%	2 351	25.0%	7 027	74.8%	2 145	75.8%	9.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	674	674	181	26.8%	193	28.6%	180	26.7%	554	82.1%	181	81.5%	(.5%)
Interest earned - external investments	1 968	1 520	461	23.4%	294	15.0%	325	21.4%	1 080	71.1%	272	51.8%	19.3%
Interest earned - outstanding debtors	5 458	6 420	1 723	31.6%	1 782	32.7%	1 901	29.6%	5 406	84.2%	1 595	78.3%	19.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	441	441	41	9.4%	62	14.0%	72	16.3%	175	39.6%	73	30.8%	(1.6%)
Licences and permits	1 611	1 422	354	22.0%	320	19.9%	290	20.4%	964	67.8%	338	74.0%	(14.0%)
Agency services	806	806	200	24.8%	186	23.1%	178	22.1%	564	70.0%	220	76.2%	(18.9%)
Transfers recognised - operational	105 326	105 743	43 194	41.0%	33 404	31.7%	30 971	29.3%	107 569	101.7%	7 988	67.7%	287.7%
Other own revenue	1 041	958	195	18.8%	136	13.1%	760	79.4%	1 091	114.0%	371	96.5%	104.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	196 749	209 066	47 322	24.1%	50 938	25.9%	47 543	22.7%	145 803	69.7%	47 748	70.7%	(.4%)
Employee related costs	66 760	69 876	17 514	26.2%	17 460	26.2%	17 235	24.7%	52 209	74.7%	16 317	71.5%	5.6%
Remuneration of councillors	8 277	8 406	2 037	24.6%	2 018	24.4%	1 971	23.4%	6 025	71.7%	2 104	75.8%	(6.3%)
Debt impairment	10 084	10 084	2 521	25.0%	2 521	25.0%	2 510	24.9%	7 552	74.9%	-	50.0%	(100.0%)
Depreciation and asset impairment	8 803	8 803	2 201	25.0%	2 201	25.0%	2 105	23.9%	6 506	73.9%	-	50.0%	(100.0%)
Finance charges	1 106	2 106	23	2.1%	31	2.8%	23	1.1%	77	3.7%	17	11.1%	38.6%
Bulk purchases	27 021	27 021	7 644	28.3%	5 900	21.8%	6 711	24.8%	20 254	75.0%	8 804	86.9%	(23.8%)
Other Materials	11 798	11 798	787	6.7%	896	7.6%	1 621	13.7%	3 304	28.0%	4 316	63.9%	(62.4%)
Contracted services	17 109	23 667	5 028	29.4%	5 999	35.1%	5 274	22.3%	16 301	68.9%	5 641	94.0%	(6.5%)
Transfers and grants	4 948	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	40 844	47 306	9 568	23.4%	13 912	34.1%	10 094	21.3%	33 574	71.0%	10 549	66.2%	(4.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(7 850)	(17 035)	12 319		5 461		9 099		26 879		(17 340)		
Transfers recognised - capital	65 640	68 476	11 144	17.0%	12 246	18.7%	23 918	34.9%	47 308	69.1%	4 575	45.4%	422.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	57 790	51 441	23 463		17 707		33 017		74 187		(12 765)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	57 790	51 441	23 463		17 707		33 017		74 187		(12 765)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	57 790	51 441	23 463		17 707		33 017		74 187		(12 765)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	57 790	51 441	23 463		17 707		33 017		74 187		(12 765)		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	238 207	232 319	78 913	33.1%	82 477	34.6%	65 409	28.2%	226 799	97.6%	101 078	111.7%	(35.3%)
Property rates, penalties and collection charges	16 482	16 482	3 508	21.3%	7 075	42.9%	5 456	33.1%	16 039	97.3%	8 424	74.3%	(35.2%)
Service charges	38 827	38 827	9 389	24.2%	9 965	25.7%	11 438	29.5%	30 793	79.3%	10 906	83.6%	4.9%
Other revenue	4 547	5 520	4 069	89.5%	9 353	205.7%	3 371	61.1%	16 793	304.2%	31 384	991.0%	(89.3%)
Government - operating	105 326	105 326	43 498	41.3%	31 488	29.9%	26 679	25.3%	101 665	96.5%	31 013	104.4%	(14.0%)
Government - capital	65 640	58 779	18 000	27.4%	24 000	36.6%	18 136	30.9%	60 136	102.3%	19 352	85.6%	(6.3%)
Interest	7 385	7 385	448	6.1%	596	8.1%	329	4.5%	1 373	18.6%	-	.6%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(154 607)	(165 983)	(108 627)	70.3%	(86 387)	55.9%	(99 046)	59.7%	(294 060)	177.2%	(64 840)	110.9%	52.8%
Suppliers and employees	(148 554)	(159 930)	(108 627)	73.1%	(86 238)	58.1%	(98 689)	61.7%	(293 554)	183.6%	(64 824)	114.0%	52.2%
Finance charges	(1 106)	(1 106)	-	-	-	-	-	-	-	-	(17)	1.6%	(100.0%)
Transfers and grants	(4 948)	(4 948)	-	-	(149)	3.0%	(357)	7.2%	(506)	10.2%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	83 600	66 336	(29 715)	(35.5%)	(3 910)	(4.7%)	(33 637)	(50.7%)	(67 262)	(101.4%)	36 238	113.7%	(192.8%)
Cash Flow from Investing Activities													
Receipts	-	-	49 160	-	33 594	-	49 481	-	132 236	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	49 160	-	18 557	-	-	-	67 717	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	15 037	-	49 481	-	64 519	-	-	-	(100.0%)
Payments	(74 658)	(77 331)	(9 582)	12.8%	(11 622)	15.6%	(21 734)	28.1%	(42 939)	55.5%	(4 869)	43.4%	346.4%
Capital assets	(74 658)	(77 331)	(9 582)	12.8%	(11 622)	15.6%	(21 734)	28.1%	(42 939)	55.5%	(4 869)	43.4%	346.4%
Net Cash from/(used) Investing Activities	(74 658)	(77 331)	39 578	(53.0%)	21 972	(29.4%)	27 747	(35.9%)	89 297	(115.5%)	(4 869)	50.8%	(669.9%)
Cash Flow from Financing Activities													
Receipts	3 050	15 000	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 050	15 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 470)	(4 000)	(1 052)	30.3%	(1 052)	30.3%	(1 071)	26.8%	(3 174)	79.4%	(472)	14.9%	126.7%
Repayment of borrowing	(3 470)	(4 000)	(1 052)	30.3%	(1 052)	30.3%	(1 071)	26.8%	(3 174)	79.4%	(472)	14.9%	126.7%
Net Cash from/(used) Financing Activities	(420)	11 000	(1 052)	250.3%	(1 052)	250.3%	(1 071)	(9.7%)	(3 174)	(28.9%)	(472)	(30.9%)	126.7%
Net Increase/(Decrease) in cash held	8 521	5	8 811	103.4%	17 010	199.6%	(6 961)	(153 454.2%)	18 861	415 803.8%	30 897	(1 500.8%)	(122.5%)
Cash/cash equivalents at the year begin:	10 564	9 774	9 774	92.5%	18 586	175.9%	35 596	364.2%	9 774	100.0%	20 869	100.1%	70.6%
Cash/cash equivalents at the year end:	19 085	9 779	18 586	97.4%	35 596	186.5%	28 635	292.8%	28 635	292.8%	51 766	490.0%	(44.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 932	45.4%	1 879	29.1%	295	4.6%	1 350	20.9%	6 456	4.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 302	2.8%	1 785	3.8%	1 381	2.9%	42 692	90.5%	47 160	33.8%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	734	1.9%	583	1.5%	588	1.5%	36 967	95.1%	38 873	27.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	45	4.7%	28	3.0%	27	2.8%	851	89.5%	951	.7%	-	-	-
Interest on Arrear Debtor Accounts	281	.8%	-	-	-	-	33 897	99.2%	34 178	24.5%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	144	1.2%	142	1.2%	140	1.2%	11 336	96.4%	11 762	8.4%	-	-	-
Total By Income Source	5 438	3.9%	4 417	3.2%	2 432	1.7%	127 091	91.2%	139 378	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(446)	(2.4%)	750	4.0%	599	3.2%	17 951	95.2%	18 853	13.5%	-	-	-
Commercial	3 079	30.0%	1 772	17.2%	334	3.2%	5 089	49.5%	10 273	7.4%	-	-	-
Households	2 228	2.3%	1 489	1.5%	1 144	1.2%	92 821	95.0%	97 682	70.1%	-	-	-
Other	578	4.6%	406	3.2%	355	2.8%	11 231	89.4%	12 569	9.0%	-	-	-
Total By Customer Group	5 438	3.9%	4 417	3.2%	2 432	1.7%	127 091	91.2%	139 378	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	939	69.0%	253	18.6%	156	11.5%	14	1.0%	1 362	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	939	69.0%	253	18.6%	156	11.5%	14	1.0%	1 362	100.0%

Contact Details

Municipal Manager	Mr MM Ndiela	034 413 1223
Financial Manager	R Mithethwa	034 413 1223

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ABAQULUSI (KZN263)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	456 794	423 283	118 045	25.8%	108 543	23.8%	103 797	24.5%	330 385	78.1%	141 268	84.0%	(26.5%)
Property rates	64 184	63 500	16 094	25.1%	16 203	25.2%	15 791	24.9%	48 087	75.7%	14 706	81.7%	7.4%
Property rates - penalties and collection charges	64	3 200	729	1 139.3%	511	799.0%	270	8.5%	1 510	47.2%	669	103.6%	(59.6%)
Service charges - electricity revenue	177 587	170 301	39 730	22.4%	39 893	22.5%	40 817	24.0%	120 440	70.7%	54 672	79.1%	(25.3%)
Service charges - water revenue	40 519	17 880	4 005	9.9%	2 537	6.3%	4 077	22.8%	10 619	59.4%	7 825	61.8%	(47.9%)
Service charges - sanitation revenue	26 428	25 000	5 509	20.8%	5 519	20.9%	5 488	22.0%	16 515	66.1%	5 590	79.0%	(1.8%)
Service charges - refuse revenue	19 496	19 100	4 786	24.5%	4 350	22.3%	4 621	24.2%	13 757	72.0%	4 398	79.5%	5.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 061	1 511	361	34.1%	117	11.1%	101	6.7%	580	38.4%	13 255	1 004.6%	(99.2%)
Interest earned - external investments	1 956	1 250	190	9.7%	110	5.6%	143	11.5%	443	35.5%	304	31.3%	(52.8%)
Interest earned - outstanding debtors	-	13	4	-	2	-	4	27.9%	10	74.8%	4	-	(4.7%)
Dividends received	-	-	-	-	467	-	-	-	467	-	-	-	-
Fines	1 599	1 108	152	9.5%	395	24.7%	326	29.4%	873	78.8%	3 477	127.9%	(90.6%)
Licences and permits	4 493	4 305	1 062	23.6%	862	19.2%	1 072	24.9%	2 995	69.6%	1 130	73.1%	(5.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	118 289	114 588	44 951	38.0%	36 967	31.3%	30 478	26.6%	112 396	98.1%	34 555	113.0%	(11.8%)
Other own revenue	1 118	1 528	364	32.6%	611	54.7%	610	39.9%	1 585	103.7%	685	8.5%	(11.0%)
Gains on disposal of PPE	-	-	109	-	-	-	-	-	109	-	-	-	-
Operating Expenditure	645 615	568 128	65 741	10.2%	141 999	22.0%	120 571	21.2%	328 310	57.8%	165 607	80.2%	(27.2%)
Employee related costs	151 944	132 275	159	.1%	31 689	20.9%	30 409	23.0%	62 258	47.1%	40 191	81.3%	(24.3%)
Remuneration of councillors	16 620	16 620	416	2.5%	2 772	16.7%	4 403	26.5%	7 591	45.7%	5 105	75.9%	(13.8%)
Debt impairment	7 461	-	-	-	1 865	25.0%	-	-	1 865	-	-	159.6%	-
Depreciation and asset impairment	110 958	82 931	-	-	20 330	18.3%	11 605	14.0%	31 935	38.5%	38 336	212.0%	(69.7%)
Finance charges	-	-	-	-	0	-	-	-	0	-	-	-	-
Bulk purchases	159 013	147 800	37 503	23.6%	29 268	18.4%	34 313	23.2%	101 083	68.4%	30 186	64.0%	13.7%
Other Materials	29 659	21 736	5 803	19.6%	2 961	10.0%	5 212	24.0%	13 977	64.3%	2 717	40.1%	91.8%
Contracted services	103 839	68 486	10 519	10.1%	12 400	11.9%	19 018	27.8%	41 937	61.2%	12 919	65.1%	47.2%
Transfers and grants	17 217	24 203	4 040	23.5%	3 181	18.5%	3 698	15.3%	10 919	45.1%	3 712	100.6%	(.4%)
Other expenditure	48 904	74 077	7 169	14.7%	37 533	76.7%	11 910	16.1%	56 612	76.4%	11 167	64.5%	6.7%
Loss on disposal of PPE	-	-	131	-	-	-	2	-	132	-	21 273	-	(100.0%)
Surplus/(Deficit)	(188 821)	(144 844)	52 305		(33 455)		(16 774)		2 075		(24 339)		
Transfers recognised - capital	56 078	45 000	-	-	-	-	-	-	-	-	-	85.3%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(132 743)	(99 844)	52 305		(33 455)		(16 774)		2 075		(24 339)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(132 743)	(99 844)	52 305		(33 455)		(16 774)		2 075		(24 339)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(132 743)	(99 844)	52 305		(33 455)		(16 774)		2 075		(24 339)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(132 743)	(99 844)	52 305		(33 455)		(16 774)		2 075		(24 339)		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17								2015/16		Q3 of 2015/16 to Q3 of 2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands													
Cash Flow from Operating Activities													
Receipts	512 865	454 251	559 412	109.1%	117 353	22.9%	120 923	26.6%	797 687	175.6%	141 598	88.5%	(14.6%)
Property rates, penalties and collection charges	66 316	66 672	7 971	12.0%	16 797	25.3%	16 057	24.1%	40 826	61.2%	11 789	71.0%	36.2%
Service charges	265 030	223 227	43 101	16.3%	57 118	21.6%	55 002	24.6%	155 221	69.5%	49 153	70.1%	11.9%
Other revenue	9 881	8 967	500 943	5 069.6%	2 194	22.2%	1 969	22.0%	505 107	5 633.0%	51 453	482.2%	(96.2%)
Government - operating	114 588	115 213	(39 720)	(34.7%)	36 967	32.3%	31 527	27.4%	28 774	25.0%	20 099	106.2%	56.9%
Government - capital	55 078	39 078	56 476	102.5%	4 000	7.3%	16 078	41.1%	76 554	195.9%	8 744	58.6%	83.9%
Interest	1 972	1 094	(9 360)	(474.6%)	276	14.0%	288	26.4%	(8 795)	(803.6%)	360	30.2%	(19.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(494 428)	(437 033)	(505 098)	102.2%	(93 269)	18.9%	(122 257)	28.0%	(720 623)	164.9%	(114 659)	71.3%	6.6%
Suppliers and employees	(476 232)	(419 347)	(476 953)	100.2%	(88 702)	18.6%	(118 413)	28.2%	(684 068)	163.1%	(109 741)	70.7%	7.9%
Finance charges	(959)	(81)	(5)	.5%	(81)	8.4%	(5)	6.7%	(91)	112.4%	-	-	(100.0%)
Transfers and grants	(17 237)	(17 605)	(28 140)	163.3%	(4 486)	26.0%	(3 838)	21.8%	(36 464)	207.1%	(4 918)	92.7%	(22.0%)
Net Cash from/(used) Operating Activities	18 437	17 219	54 314	294.6%	24 084	130.6%	(1 334)	(7.7%)	77 064	447.6%	26 939	322.6%	(105.0%)
Cash Flow from Investing Activities													
Receipts	-	-	26	-	-	-	-	-	26	-	-	-	-
Proceeds on disposal of PPE	-	-	26	-	-	-	-	-	26	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(55 078)	(16 521)	-	-	(5 671)	10.3%	(12)	.1%	(5 683)	34.4%	(3 463)	67.5%	(99.6%)
Capital assets	(55 078)	(16 521)	-	-	(5 671)	10.3%	(12)	.1%	(5 683)	34.4%	(3 463)	67.5%	(99.6%)
Net Cash from/(used) Investing Activities	(55 078)	(16 521)	26	-	(5 671)	10.3%	(12)	.1%	(5 657)	34.2%	(3 463)	67.5%	(99.6%)
Cash Flow from Financing Activities													
Receipts	-	153	-	-	-	-	153	100.0%	153	100.0%	42	-	269.0%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	153	-	-	-	-	153	100.0%	153	100.0%	42	-	269.0%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	153	-	-	-	-	153	100.0%	153	100.0%	42	-	269.0%
Net Increase/(Decrease) in cash held	(36 641)	851	54 340	(148.3%)	18 413	(50.3%)	(1 193)	(140.2%)	71 560	8 405.5%	23 517	(197.0%)	(105.1%)
Cash/cash equivalents at the year begin:	36 636	-	36 608	99.9%	90 948	248.2%	109 361	-	36 608	-	39 368	-	177.8%
Cash/cash equivalents at the year end:	(61 196)	851	90 948	(148.6%)	109 361	(178.7%)	108 168	12 705.5%	108 168	12 705.5%	62 885	(197.8%)	72.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 191	7.0%	240	1.4%	240	1.4%	15 399	90.2%	17 070	13.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 426	60.0%	605	4.9%	296	2.4%	4 053	32.7%	12 380	10.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 725	11.6%	2 402	5.9%	1 118	2.7%	32 515	79.8%	40 761	33.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 257	6.6%	547	2.9%	732	3.9%	16 434	86.6%	18 970	15.4%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 036	7.1%	392	2.7%	556	3.8%	12 560	86.4%	14 544	11.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	279	3.1%	274	3.0%	266	3.0%	8 165	90.9%	8 985	7.3%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 304	12.5%	(88)	(.9%)	228	2.2%	8 958	86.1%	10 402	8.4%	-	-	-
Total By Income Source	17 218	14.0%	4 372	3.6%	3 437	2.8%	98 085	79.7%	123 112	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	3 216	189.2%	1 311	77.1%	193	11.4%	(3 021)	(177.7%)	1 700	1.4%	-	-	-
Commercial	8 298	25.1%	1 126	3.4%	924	2.8%	22 735	68.7%	33 084	26.9%	-	-	-
Households	5 514	6.8%	1 780	2.2%	2 177	2.7%	71 261	88.3%	80 732	65.6%	-	-	-
Other	189	2.5%	155	2.0%	143	1.9%	7 110	93.6%	7 596	6.2%	-	-	-
Total By Customer Group	17 218	14.0%	4 372	3.6%	3 437	2.8%	98 085	79.7%	123 112	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	11 598	100.0%	-	-	-	-	-	-	11 598	23.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 693	100.0%	-	-	-	-	-	-	1 693	3.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 526	100.0%	-	-	-	-	-	-	1 526	3.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 451	100.0%	-	-	-	-	-	-	14 451	29.6%
Auditor-General	2	100.0%	-	-	-	-	-	-	2	-
Other	19 585	100.0%	-	-	-	-	-	-	19 585	40.1%
Total	48 855	100.0%	-	-	-	-	-	-	48 855	100.0%

Contact Details

Municipal Manager	Mr HD Zulu (Acting)	034 982 2133
Financial Manager	Mr H.A. Mahomed	034 982 2133

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NONGOMA (KZN265)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	153 549	153 549	65 435	42.6%	46 613	30.4%	35 558	23.2%	147 607	96.1%	36 991	92.5%	(3.9%)
Property rates	20 939	20 939	12 073	57.7%	2 429	11.6%	2 466	11.8%	16 968	81.0%	2 422	80.0%	1.8%
Property rates - penalties and collection charges	2 810	2 810	583	20.7%	668	23.8%	635	22.6%	1 886	67.1%	-	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 790	1 790	432	24.1%	431	24.1%	431	24.1%	1 294	72.3%	419	75.6%	3.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	122	122	33	26.6%	15	12.5%	57	46.8%	105	85.9%	25	98.3%	127.7%
Interest earned - external investments	1 720	1 720	539	31.4%	345	20.1%	422	24.5%	1 307	76.0%	525	82.6%	(19.6%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	438	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	282	282	67	24.0%	37	13.1%	67	23.9%	172	61.0%	21	53.2%	219.5%
Licences and permits	715	715	197	27.6%	197	27.6%	234	32.7%	628	87.8%	216	82.0%	8.3%
Agency services	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Transfers recognised - operational	124 761	124 761	51 484	41.3%	42 370	34.0%	31 047	24.9%	124 901	100.1%	32 685	95.3%	(5.0%)
Other own revenue	410	410	27	6.6%	121	29.4%	196	47.9%	344	83.9%	240	119.8%	(18.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	147 899	147 899	36 093	24.4%	44 987	30.4%	39 572	26.8%	120 652	81.6%	33 118	66.2%	19.5%
Employee related costs	65 755	65 755	16 583	25.2%	18 872	28.7%	19 272	29.3%	54 727	83.2%	16 257	77.3%	18.5%
Remuneration of councillors	12 716	12 716	3 068	24.1%	3 134	24.6%	3 763	29.6%	9 965	78.4%	3 719	70.3%	1.2%
Debt impairment	1 760	1 760	-	-	147	8.3%	-	-	147	8.3%	-	-	-
Depreciation and asset impairment	10 151	10 151	-	-	846	8.3%	-	-	846	8.3%	2 348	54.0%	(100.0%)
Finance charges	482	482	1	.2%	1	.2%	1	.3%	3	.7%	4	1 998.8%	(70.1%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	17 795	17 795	3 998	22.5%	5 308	29.8%	4 546	25.5%	13 852	77.8%	3 379	53.1%	34.5%
Transfers and grants	217	217	602	277.1%	495	228.0%	495	228.0%	1 592	733.2%	215	29.8%	130.7%
Other expenditure	39 023	39 023	11 825	30.3%	16 183	41.5%	11 495	29.5%	39 504	101.2%	7 160	59.0%	60.6%
Loss on disposal of PPE	-	-	16	-	-	-	-	-	16	-	37	2.0%	(100.0%)
Surplus/(Deficit)	5 651	5 651	29 343		1 627		(4 015)		26 955		3 872		
Transfers recognised - capital	44 417	44 417	22 782	51.3%	14 706	33.1%	3 711	8.4%	41 198	92.8%	8 406	80.2%	(55.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	50 068	50 068	52 124		16 333		(304)		68 153		12 279		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	50 068	50 068	52 124		16 333		(304)		68 153		12 279		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	50 068	50 068	52 124		16 333		(304)		68 153		12 279		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	50 068	50 068	52 124		16 333		(304)		68 153		12 279		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	54 167	54 167	21 162	39.1%	14 734	27.2%	6 242	11.5%	42 138	77.8%	9 382	67.7%	(33.5%)
National Government	44 417	44 417	18 684	42.1%	14 166	31.9%	3 305	7.4%	36 155	81.4%	8 205	71.6%	(59.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 417	44 417	18 684	42.1%	14 166	31.9%	3 305	7.4%	36 155	81.4%	8 205	71.6%	(59.7%)
Borrowing	5 950	5 950	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 800	3 800	2 478	65.2%	568	15.0%	2 937	77.3%	5 983	157.5%	1 177	38.3%	149.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	54 167	54 167	21 162	39.1%	14 734	27.2%	6 242	11.5%	42 138	77.8%	9 382	67.7%	(33.5%)
Governance and Administration	1 485	1 485	42	2.9%	-	-	115	7.8%	158	10.6%	373	193.3%	(69.1%)
Executive & Council	76	76	-	-	-	-	14	18.9%	14	18.9%	65	40.6%	(77.9%)
Budget & Treasury Office	72	72	37	51.2%	-	-	56	78.0%	93	129.2%	307	852.4%	(81.7%)
Corporate Services	1 337	1 337	6	.4%	-	-	45	3.4%	50	3.8%	2	128.3%	2 886.7%
Community and Public Safety	3 255	3 255	-	-	533	16.4%	2 182	67.0%	2 715	83.4%	470	95.6%	364.6%
Community & Social Services	2 955	2 955	-	-	473	16.0%	2 130	72.1%	2 603	88.1%	110	34.1%	1 842.4%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	300	300	-	-	59	19.8%	52	17.3%	111	37.2%	360	171.0%	(85.6%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	47 737	47 737	20 380	42.7%	14 166	29.7%	3 315	6.9%	37 860	79.3%	8 539	67.5%	(61.2%)
Planning and Development	47 737	47 737	148	.3%	-	-	-	-	148	.3%	444	1.7%	(100.0%)
Road Transport	-	-	20 232	-	14 166	-	3 315	-	37 712	-	8 095	-	(59.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 690	1 690	740	43.8%	35	2.1%	630	37.3%	1 406	83.2%	-	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 690	1 690	740	43.8%	35	2.1%	630	37.3%	1 406	83.2%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	189 699	189 699	79 491	41.9%	67 334	35.5%	40 987	21.6%	187 812	99.0%	44 425	81.3%	(7.7%)
Property rates, penalties and collection charges	16 624	16 624	1 794	10.8%	7 637	45.9%	3 282	19.7%	12 713	76.5%	7 904	69.9%	(58.5%)
Service charges	895	895	127	14.2%	209	23.3%	197	22.0%	533	59.6%	230	63.2%	(14.5%)
Other revenue	1 281	1 281	494	38.6%	882	68.8%	4 492	350.6%	5 869	458.0%	706	110.9%	536.7%
Government - operating	124 761	124 761	52 536	42.1%	40 844	32.7%	30 593	24.5%	123 973	99.4%	32 259	96.5%	(5.2%)
Government - capital	44 417	44 417	24 000	54.0%	17 417	39.2%	2 000	4.5%	43 417	97.7%	2 800	39.6%	(28.6%)
Interest	1 720	1 720	539	31.4%	345	20.1%	422	24.5%	1 307	76.0%	526	82.6%	(19.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(135 988)	(135 988)	(39 131)	28.8%	(40 619)	29.9%	(33 607)	24.7%	(113 356)	83.4%	(31 859)	74.0%	5.5%
Suppliers and employees	(135 289)	(135 289)	(39 130)	28.9%	(40 618)	30.0%	(33 607)	24.8%	(113 355)	83.8%	(31 855)	73.8%	5.5%
Finance charges	(482)	(482)	(1)	.1%	(0)	-	-	-	(1)	.2%	(4)	1 998.7%	(100.0%)
Transfers and grants	(217)	(217)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	53 711	53 711	40 360	75.1%	26 716	49.7%	7 380	13.7%	74 456	138.6%	12 566	98.6%	(41.3%)
Cash Flow from Investing Activities													
Receipts	322	322	3 585	1 112.1%	4 920	1 526.4%	1 000	310.3%	9 504	2 948.8%	13 256	-	(92.5%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	3 585	-	4 920	-	1 000	-	9 504	-	3 565	-	(71.9%)
Decrease in other non-current receivables	322	322	-	-	-	-	-	-	-	-	9 691	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(54 167)	(54 167)	(25 302)	46.7%	(15 769)	29.1%	(7 658)	14.1%	(48 730)	90.0%	(10 735)	59.1%	(28.7%)
Capital assets	(54 167)	(54 167)	(25 302)	46.7%	(15 769)	29.1%	(7 658)	14.1%	(48 730)	90.0%	(10 735)	59.1%	(28.7%)
Net Cash from/(used) Investing Activities	(53 845)	(53 845)	(21 717)	40.3%	(10 849)	20.1%	(6 658)	12.4%	(39 225)	72.8%	2 521	18.3%	(364.1%)
Cash Flow from Financing Activities													
Receipts	5 950	5 950	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	5 950	5 950	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 524)	(1 524)	(54)	3.5%	-	-	-	-	(54)	3.5%	(77)	68.1%	(100.0%)
Repayment of borrowing	(1 524)	(1 524)	(54)	3.5%	-	-	-	-	(54)	3.5%	(77)	68.1%	(100.0%)
Net Cash from/(used) Financing Activities	4 426	4 426	(54)	(1.2%)	-	-	-	-	(54)	(1.2%)	(77)	68.1%	(100.0%)
Net Increase/(Decrease) in cash held	4 292	4 292	18 589	433.1%	15 866	369.6%	722	16.8%	35 177	819.5%	15 010	(891.1%)	(95.2%)
Cash/cash equivalents at the year begin:	11 483	11 483	6 509	56.7%	25 097	218.6%	40 964	356.7%	6 509	56.7%	45 563	100.0%	(10.1%)
Cash/cash equivalents at the year end:	15 775	15 775	25 097	159.1%	40 964	259.7%	41 685	264.2%	41 685	264.2%	60 573	569.3%	(31.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(298)	(1.7%)	183	1.0%	(742)	(4.3%)	18 299	104.9%	17 443	44.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	102	1.0%	113	1.2%	96	1.0%	9 443	96.8%	9 754	24.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	.9%	0	.1%	(3)	(1.8%)	160	100.8%	158	.4%	-	-	-
Interest on Arrear Debtor Accounts	211	1.8%	213	1.8%	211	1.8%	11 295	94.7%	11 930	30.1%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	292	100.0%	292	.7%	-	-	-
Total By Income Source	17	-	509	1.3%	(438)	(1.1%)	39 489	99.8%	39 577	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	502	2.6%	958	4.9%	(801)	(4.1%)	18 951	96.6%	19 610	49.5%	-	-	-
Commercial	(362)	(1.7%)	(403)	(1.9%)	379	1.8%	21 458	101.8%	21 073	53.2%	-	-	-
Households	(6)	(.1%)	(17)	(.2%)	(0)	-	9 958	100.2%	9 934	25.1%	-	-	-
Other	(117)	1.1%	(29)	.3%	(15)	.1%	(10 879)	98.5%	(11 040)	(27.9%)	-	-	-
Total By Customer Group	17	-	509	1.3%	(438)	(1.1%)	39 489	99.8%	39 577	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	1 070	100.0%	1 070	38.2%
Bulk Water	-	-	-	-	-	-	0	100.0%	0	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 733	100.0%	-	-	-	-	-	-	1 733	61.8%
Total	1 733	61.8%	-	-	-	-	1 070	38.2%	2 802	100.0%

Contact Details

Municipal Manager	Mr B E Ntanzi	035 831 7500
Financial Manager	Mr M P E. Mthembu	035 831 7519

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ULUNDI (KZN266)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	228 734	228 734	106 355	46.5%	79 245	34.6%	59 021	25.8%	244 622	106.9%	52 917	64.5%	11.5%
Property rates	55 412	55 412	37 380	67.5%	22 378	40.4%	6 154	11.1%	65 912	119.0%	5 388	81.9%	14.2%
Property rates - penalties and collection charges	1 593	1 593	2 519	158.1%	3 160	198.4%	1 332	83.6%	7 010	440.1%	28	83.3%	4 721.9%
Service charges - electricity revenue	119 186	119 186	10 339	8.7%	8 800	7.4%	15 978	13.4%	35 118	29.5%	10 898	29.4%	46.6%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	1 865	-	1 229	-	1 769	-	4 863	-	1 758	72.5%	6%
Service charges - other	6 839	6 839	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 511	1 511	292	19.4%	218	14.4%	259	17.1%	769	50.9%	224	58.9%	15.7%
Interest earned - external investments	1 000	1 000	299	29.9%	94	9.4%	125	12.5%	519	51.9%	136	170.4%	(7.7%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 000	4 000	572	14.3%	585	14.6%	611	15.3%	1 769	44.2%	822	120.2%	(25.6%)
Licences and permits	3 100	3 100	738	23.8%	646	20.8%	670	21.6%	2 054	66.3%	625	60.9%	7.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	29 146	29 146	51 858	177.9%	41 487	142.3%	31 353	107.6%	124 698	427.8%	32 106	86.9%	(2.3%)
Other own revenue	5 947	5 947	492	8.3%	648	10.9%	769	12.9%	1 909	32.1%	933	37.7%	(17.6%)
Gains on disposal of PPE	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	325 330	325 330	110 334	33.9%	82 253	25.3%	94 239	29.0%	286 825	88.2%	78 993	49.7%	19.3%
Employee related costs	107 062	107 062	27 703	25.9%	28 193	26.3%	20 290	19.0%	76 187	71.2%	25 472	63.6%	(20.3%)
Remuneration of councillors	14 953	14 953	3 085	20.6%	2 834	19.0%	2 303	15.4%	8 223	55.0%	3 576	67.4%	(35.6%)
Debt impairment	2 145	2 145	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	71 329	71 329	-	-	-	-	6 470	9.1%	6 470	9.1%	6 674	8.2%	(3.0%)
Finance charges	200	200	-	-	-	-	-	-	-	-	4 579	2 861.8%	(100.0%)
Bulk purchases	60 000	60 000	18 069	30.1%	14 844	24.7%	14 209	23.7%	47 123	78.5%	9 493	35.8%	49.7%
Other Materials	-	-	691	-	378	-	59	-	1 127	-	277	-	(78.7%)
Contracted services	38 574	38 574	16 286	42.2%	4 084	10.6%	(1 880)	(4.9%)	18 490	47.9%	8 578	23.4%	(121.9%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	2 586	-	(100.0%)
Other expenditure	31 067	31 067	44 500	143.2%	31 919	102.7%	52 787	169.9%	129 205	415.9%	17 759	157.1%	197.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(96 596)	(96 596)	(3 978)		(3 008)		(35 218)		(42 204)		(26 076)		
Transfers recognised - capital	29 492	29 492	23 700	80.4%	-	-	-	-	23 700	80.4%	-	89.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(67 104)	(67 104)	19 722		(3 008)		(35 218)		(18 504)		(26 076)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(67 104)	(67 104)	19 722		(3 008)		(35 218)		(18 504)		(26 076)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(67 104)	(67 104)	19 722		(3 008)		(35 218)		(18 504)		(26 076)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(67 104)	(67 104)	19 722		(3 008)		(35 218)		(18 504)		(26 076)		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	251 853	333 755	99 436	39.5%	93 736	37.2%	62 920	18.9%	256 092	76.7%	64 452	54.8%	(2.4%)
Property rates, penalties and collection charges	37 496	55 569	8 387	22.4%	26 161	69.8%	8 438	15.2%	42 986	77.4%	7 847	59.9%	7.5%
Service charges	29 791	79 165	11 347	38.1%	10 354	34.8%	17 927	22.6%	39 629	50.1%	12 802	23.1%	40.0%
Other revenue	13 493	14 583	2 094	15.5%	2 127	15.8%	2 276	15.6%	6 498	44.6%	2 603	73.0%	(12.6%)
Government - operating	115 726	129 164	53 608	46.3%	41 000	35.4%	31 353	24.3%	125 961	97.5%	32 106	66.9%	(2.3%)
Government - capital	54 490	54 490	23 700	43.5%	14 000	25.7%	2 800	5.1%	40 500	74.3%	8 957	108.9%	(68.7%)
Interest	857	784	299	34.9%	94	11.0%	125	16.0%	519	66.2%	136	160.2%	(7.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(273 955)	(278 067)	(110 334)	40.3%	(82 253)	30.0%	(103 593)	37.3%	(296 180)	106.5%	(65 155)	72.2%	59.0%
Suppliers and employees	(190 487)	(278 067)	(110 334)	57.9%	(82 253)	43.2%	(103 593)	37.3%	(296 180)	106.5%	(65 155)	72.2%	59.0%
Finance charges	(55 000)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(28 468)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(22 102)	55 688	(10 897)	49.3%	11 483	(52.0%)	(40 674)	(73.0%)	(40 088)	(72.0%)	(703)	(38.5%)	5 681.6%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(56 326)	(55 534)	-	-	-	-	-	-	-	-	(1 438)	99.7%	(100.0%)
Capital assets	(56 326)	(55 534)	-	-	-	-	-	-	-	-	(1 438)	99.7%	(100.0%)
Net Cash from/(used) Investing Activities	(56 326)	(55 534)	-	-	-	-	-	-	-	-	(1 438)	99.7%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(78 428)	154	(10 897)	13.9%	11 483	(14.6%)	(40 674)	(26 487.0%)	(40 088)	(26 105.4%)	(2 142)	(2 305.7%)	1 798.9%
Cash/cash equivalents at the year begin:	4 246	4 246	826	19.4%	(10 072)	(237.2%)	1 412	33.2%	826	19.4%	(70 208)	30.5%	(102.0%)
Cash/cash equivalents at the year end:	(74 182)	4 400	(10 072)	13.6%	1 412	(1.9%)	(39 262)	(892.4%)	(39 262)	(892.4%)	(72 350)	(487.1%)	(45.7%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	1 018	100.0%	1 018	1.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 685	32.0%	3 315	28.8%	(5)	-	4 512	39.2%	11 507	11.2%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 682	2.5%	939	1.4%	(37)	(.1%)	64 464	96.1%	67 049	65.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	674	100.0%	674	.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	568	6.3%	868	9.6%	(4)	-	7 570	84.1%	9 002	8.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	42	6.2%	75	11.1%	(1)	(.1%)	562	82.9%	678	.7%	-	-	-
Interest on Arrear Debtor Accounts	-	-	287	1.8%	-	-	15 930	98.2%	16 218	15.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 661)	46.3%	(102)	2.8%	(43)	1.2%	(1 782)	49.7%	(3 588)	(3.5%)	-	-	-
Total By Income Source	4 316	4.2%	5 383	5.2%	(90)	(.1%)	92 948	90.6%	102 557	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	358	1.9%	351	1.9%	7	-	17 947	96.2%	18 663	18.2%	-	-	-
Commercial	1 400	6.7%	(99)	(.5%)	(9)	-	19 659	93.8%	20 952	20.4%	-	-	-
Households	213	.5%	1 829	4.0%	(47)	(.1%)	43 416	95.6%	45 411	44.3%	-	-	-
Other	2 345	13.4%	3 302	18.8%	(40)	(.2%)	11 925	68.0%	17 532	17.1%	-	-	-
Total By Customer Group	4 316	4.2%	5 383	5.2%	(90)	(.1%)	92 948	90.6%	102 557	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	5 953	10.3%	10 955	18.9%	5 717	9.9%	35 268	60.9%	57 893	100.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(3)	2.9%	(3)	3.3%	-	-	(86)	93.8%	(91)	(.2%)
Total	5 950	10.3%	10 953	18.9%	5 717	9.9%	35 182	60.9%	57 802	100.0%

Contact Details

Municipal Manager	Mr N.G. Zulu	035 874 5807
Financial Manager	Mr J.H. Mhlongo	035 874 5102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ZULULAND (DC26)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	464 045	486 625	153 253	33.0%	126 073	27.2%	99 020	20.3%	378 346	77.7%	95 644	78.4%	3.5%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	13 851	14 257	3 081	22.2%	3 841	27.7%	5 828	40.9%	12 750	89.4%	3 859	70.4%	51.0%
Service charges - sanitation revenue	5 380	6 825	1 673	31.1%	1 676	31.2%	1 874	27.5%	5 222	76.5%	1 263	86.3%	48.4%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	88	102	-	-	42	48.3%	34	33.5%	77	75.1%	32	55.3%	7.5%
Interest earned - external investments	2 000	4 800	1 203	60.2%	677	33.8%	2 021	42.1%	3 901	81.3%	782	96.5%	158.5%
Interest earned - outstanding debtors	-	80	20	-	20	-	21	26.8%	61	76.2%	8	-	181.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	355 019	354 619	147 086	41.4%	119 631	33.7%	89 002	25.1%	355 719	100.3%	88 956	101.6%	.1%
Other own revenue	87 708	105 941	190	.2%	186	.2%	239	.2%	616	.6%	745	2.7%	(67.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	462 345	480 104	125 205	27.1%	119 748	25.9%	147 722	30.8%	392 676	81.8%	113 844	82.5%	29.8%
Employee related costs	153 508	161 955	41 078	26.8%	42 015	27.4%	42 341	26.1%	125 433	77.4%	40 353	79.4%	4.9%
Remuneration of councillors	6 401	6 701	1 516	23.7%	1 743	27.2%	1 824	27.2%	5 083	75.9%	1 858	80.3%	(1.8%)
Debt impairment	3 594	3 594	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	45 761	45 761	-	-	-	-	40 516	88.5%	40 516	88.5%	10 391	31.9%	289.9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	79 865	79 865	25 729	32.2%	18 765	23.5%	24 165	30.3%	68 659	86.0%	15 913	65.4%	51.9%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	47 699	47 699	9 038	18.9%	9 819	20.6%	8 849	18.6%	27 706	58.1%	8 751	61.9%	1.1%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	125 517	134 529	47 845	38.1%	47 406	37.8%	30 027	22.3%	125 278	93.1%	36 579	120.6%	(17.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 700	6 521	28 048		6 325		(48 702)		(14 330)		(18 201)		
Transfers recognised - capital	437 625	466 869	152 856	34.9%	220 108	50.3%	120 731	25.9%	493 695	105.7%	204 757	100.1%	(41.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	439 325	473 390	180 904		226 433		72 029		479 365		186 556		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	439 325	473 390	180 904		226 433		72 029		479 365		186 556		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	439 325	473 390	180 904		226 433		72 029		479 365		186 556		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	439 325	473 390	180 904		226 433		72 029		479 365		186 556		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	871 962	903 409	272 041	31.2%	330 323	37.9%	214 647	23.8%	817 012	90.4%	193 019	81.0%	11.2%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	19 230	20 533	3 868	20.1%	2 822	14.7%	2 689	13.1%	9 379	45.7%	3 717	55.8%	(27.7%)
Other revenue	58 088	56 508	190	.3%	248	.4%	183	.3%	621	1.1%	5 337	63.3%	(96.6%)
Government - operating	355 019	354 619	147 090	41.4%	119 631	33.7%	89 002	25.1%	355 723	100.3%	119 154	110.8%	(25.3%)
Government - capital	437 625	466 869	120 135	27.5%	206 938	47.3%	120 731	25.9%	447 804	95.9%	64 113	65.7%	88.3%
Interest	2 000	4 880	758	37.9%	684	34.2%	2 043	41.9%	3 485	71.4%	697	88.7%	193.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(386 233)	(396 992)	(185 235)	48.0%	(248 986)	64.5%	(119 502)	30.1%	(553 722)	139.5%	(183 690)	114.2%	(34.9%)
Suppliers and employees	(386 233)	(396 992)	(185 235)	48.0%	(248 986)	64.5%	(119 502)	30.1%	(553 722)	139.5%	(128 544)	100.8%	(7.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	(55 146)	3 555.5%	(100.0%)
Net Cash from/(used) Operating Activities	485 729	506 417	86 807	17.9%	81 338	16.7%	95 145	18.8%	263 289	52.0%	9 329	56.8%	919.9%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	20 000	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	20 000	-	(100.0%)
Payments	(439 325)	(473 390)	(128 203)	29.2%	(97 658)	22.2%	(73 046)	15.4%	(298 907)	63.1%	(100 806)	62.7%	(27.5%)
Capital assets	(439 325)	(473 390)	(128 203)	29.2%	(97 658)	22.2%	(73 046)	15.4%	(298 907)	63.1%	(100 806)	62.7%	(27.5%)
Net Cash from/(used) Investing Activities	(439 325)	(473 390)	(128 203)	29.2%	(97 658)	22.2%	(73 046)	15.4%	(298 907)	63.1%	(80 806)	58.5%	(9.6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	46 404	33 027	(41 396)	(89.2%)	(16 321)	(35.2%)	22 099	66.9%	(35 618)	(107.8%)	(71 477)	44.6%	(130.9%)
Cash/cash equivalents at the year begin:	(45 481)	(45 481)	3 844	(8.5%)	(37 552)	82.6%	(53 872)	118.5%	3 844	(8.5%)	57 131	827.2%	(194.3%)
Cash/cash equivalents at the year end:	923	(12 454)	(37 552)	(4 069.0%)	(53 872)	(5 837.5%)	(31 773)	255.1%	(31 773)	255.1%	(14 346)	(22.3%)	121.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4 336	7.0%	1 417	2.3%	1 082	1.7%	55 435	89.0%	62 270	74.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	591	2.8%	567	2.7%	430	2.0%	19 404	92.4%	20 992	25.2%	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	7	8.9%	7	8.8%	7	8.7%	60	73.7%	81	.1%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	4 934	5.9%	1 991	2.4%	1 519	1.8%	74 899	89.9%	83 343	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	538	9.5%	582	10.2%	239	4.2%	4 318	76.1%	5 677	6.8%	-	-	-
Commercial	280	11.4%	108	4.4%	53	2.2%	2 009	82.0%	2 451	2.9%	-	-	-
Households	3 956	5.7%	1 090	1.6%	1 096	1.6%	63 277	91.2%	69 420	83.3%	-	-	-
Other	159	2.7%	212	3.7%	130	2.2%	5 295	91.4%	5 795	7.0%	-	-	-
Total By Customer Group	4 934	5.9%	1 991	2.4%	1 519	1.8%	74 899	89.9%	83 343	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 808	31.4%	732	12.7%	492	8.6%	2 723	47.3%	5 755	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 808	31.4%	732	12.7%	492	8.6%	2 723	47.3%	5 755	100.0%

Contact Details

Municipal Manager	Mr J H de Klerk	035 874 5504
Financial Manager	Mr Mr SB Nkosi	035 874 5506

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLABUYALINGANA (KZN271)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	164 183	164 183	59 235	36.1%	43 251	26.3%	49 803	30.3%	152 289	92.8%	39 401	95.2%	26.4%
Property rates	21 434	21 434	4 611	21.5%	4 703	21.9%	4 703	21.9%	14 017	65.4%	4 299	75.7%	9.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 922	1 922	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	50	-	50	-	31	-	132	-	50	75.0%	(38.1%)
Rental of facilities and equipment	243	243	67	27.5%	62	25.7%	62	25.7%	192	78.9%	62	59.9%	1.3%
Interest earned - external investments	5 942	5 942	1 087	18.3%	868	14.6%	938	15.8%	2 893	48.7%	1 761	86.1%	(46.7%)
Interest earned - outstanding debtors	212	212	221	104.2%	213	100.5%	228	107.5%	662	312.2%	-	12.0%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 915	1 915	-	-	238	12.4%	-	-	238	12.4%	390	109.9%	(100.0%)
Licences and permits	4 083	4 083	1 071	26.2%	944	23.1%	729	17.9%	2 744	67.2%	980	71.9%	(25.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	128 152	128 152	52 086	40.6%	35 984	28.1%	42 768	33.4%	130 837	102.1%	31 760	99.4%	34.7%
Other own revenue	280	280	43	15.3%	189	67.5%	344	122.8%	575	205.5%	98	90.7%	251.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	211 551	211 551	35 969	17.0%	44 416	21.0%	26 915	12.7%	107 300	50.7%	29 965	54.3%	(10.2%)
Employee related costs	47 269	47 269	9 967	21.1%	13 170	27.9%	11 938	25.3%	35 076	74.2%	8 306	64.7%	43.7%
Remuneration of councillors	10 322	10 322	2 404	23.3%	2 461	23.8%	1 640	15.9%	6 505	63.0%	3 121	72.9%	(47.4%)
Debt impairment	22 330	22 330	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 175	14 175	-	-	-	-	-	-	-	-	-	-	-
Finance charges	271	271	0	-	-	-	-	-	0	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	23 782	23 782	912	3.8%	3 577	15.0%	4 394	18.5%	8 883	37.4%	3 990	26.0%	10.1%
Contracted services	5 658	5 658	3 721	65.8%	-	-	-	-	3 721	65.8%	256	188.9%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	87 744	87 744	18 965	21.6%	25 208	28.7%	8 943	10.2%	53 116	60.5%	14 293	62.0%	(37.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(47 368)	(47 368)	23 266		(1 165)		22 888		44 989		9 436		
Transfers recognised - capital	53 325	53 325	8 893	16.7%	13 997	26.2%	-	-	22 889	42.9%	10 682	54.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 957	5 957	32 159		12 831		22 888		67 878		20 117		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	5 957	5 957	32 159		12 831		22 888		67 878		20 117		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 957	5 957	32 159		12 831		22 888		67 878		20 117		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 957	5 957	32 159		12 831		22 888		67 878		20 117		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	204 996	220 622	86 228	42.1%	65 097	31.8%	37 611	17.0%	188 936	85.6%	51 930	96.8%	(27.6%)
Property rates, penalties and collection charges	13 932	19 517	4 912	35.3%	1 037	7.4%	3 554	18.2%	9 504	48.7%	4 373	55.9%	(18.7%)
Service charges	1 249	202	41	3.3%	99	7.9%	36	17.7%	176	87.3%	49	123.5%	(27.8%)
Other revenue	4 337	8 285	1 814	41.8%	1 404	32.4%	1 220	14.7%	4 437	53.6%	1 188	949.8%	2.7%
Government - operating	128 152	128 652	53 419	41.7%	35 190	27.5%	31 863	24.8%	120 472	93.6%	31 231	66.9%	2.0%
Government - capital	53 325	59 875	25 500	47.8%	26 200	49.1%	-	-	51 700	86.3%	13 327	105.8%	(100.0%)
Interest	4 000	4 092	542	13.6%	1 167	29.2%	938	22.9%	2 647	64.7%	1 761	79.2%	(46.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(91 788)	(164 218)	(52 698)	57.4%	(47 541)	51.8%	(54 474)	33.2%	(154 713)	94.2%	(35 655)	60.5%	52.8%
Suppliers and employees	(91 531)	(87 031)	(52 698)	57.6%	(47 541)	51.9%	(54 474)	62.6%	(154 713)	177.8%	(35 655)	60.6%	52.8%
Finance charges	(257)	-	(0)	-	-	-	-	-	(0)	-	-	-	-
Transfers and grants	-	(77 187)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	113 207	56 404	33 530	29.6%	17 556	15.5%	(16 863)	(29.9%)	34 223	60.7%	16 275	226.4%	(203.6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(74 381)	(78 588)	(13 965)	18.8%	(19 154)	25.8%	(20 297)	25.8%	(53 417)	68.0%	(11 413)	41.3%	77.8%
Capital assets	(74 381)	(78 588)	(13 965)	18.8%	(19 154)	25.8%	(20 297)	25.8%	(53 417)	68.0%	(11 413)	41.3%	77.8%
Net Cash from/(used) Investing Activities	(74 381)	(78 588)	(13 965)	18.8%	(19 154)	25.8%	(20 297)	25.8%	(53 417)	68.0%	(11 413)	41.3%	77.8%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	38 827	(22 183)	19 565	50.4%	(1 599)	(4.1%)	(37 160)	167.5%	(19 194)	86.5%	4 861	(139.2%)	(864.4%)
Cash/cash equivalents at the year begin:	77 638	62 188	62 188	80.1%	81 753	105.3%	80 154	128.9%	62 188	100.0%	139 717	149.1%	(42.6%)
Cash/cash equivalents at the year end:	116 464	40 005	81 753	70.2%	80 154	68.8%	42 995	107.5%	42 995	107.5%	144 579	3 617.4%	(70.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 498	3.9%	1 501	3.9%	(253)	(.7%)	35 668	92.9%	38 414	99.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19	31.7%	19	31.7%	14	22.7%	8	13.9%	61	2.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	22	16.6%	17	13.0%	15	11.0%	79	59.4%	132	.3%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 539	4.0%	1 537	4.0%	(225)	(.6%)	35 755	92.6%	38 606	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 059	4.3%	1 146	4.6%	(579)	(2.3%)	23 112	93.4%	24 739	64.1%	-	-	-
Commercial	480	3.5%	391	2.8%	354	2.6%	12 643	91.2%	13 867	35.9%	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 539	4.0%	1 537	4.0%	(225)	(.6%)	35 755	92.6%	38 606	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	764	100.0%	-	-	-	-	764	13.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	336	100.0%	-	-	-	-	336	5.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 312	27.4%	(5 701)	(119.0%)	1 982	41.4%	7 197	150.2%	4 790	81.7%
Auditor-General	-	-	(24)	100.0%	(15)	65.2%	15	(65.2%)	(24)	(.4%)
Other	-	-	-	-	-	-	-	-	-	-
Total	1 312	22.4%	(4 625)	(78.8%)	1 967	33.5%	7 212	122.9%	5 866	100.0%

Contact Details

Municipal Manager	Mr S Bukhosini	035 592 0680
Financial Manager	Mr N P E Myeni	035 592 0680

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOZINI (KZN272)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	181 189	181 189	80 697	44.5%	55 565	30.7%	46 741	25.8%	183 004	101.0%	37 489	88.6%	24.7%
Property rates	25 552	25 552	16 981	66.5%	3 228	12.6%	3 228	12.6%	23 437	91.7%	994	80.5%	224.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 817	2 817	904	32.1%	915	32.5%	636	22.6%	2 456	87.2%	304	64.6%	109.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	950	950	199	20.9%	197	20.8%	193	20.4%	590	62.1%	69	58.5%	181.9%
Interest earned - external investments	1 770	1 770	1 329	75.1%	1 722	97.3%	1 797	101.5%	4 848	273.9%	534	63.0%	236.3%
Interest earned - outstanding debtors	6 922	6 922	1 189	17.2%	1 903	27.5%	5 315	76.8%	8 408	121.5%	57	39.7%	9 303.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	341	341	38	11.1%	123	36.2%	37	10.7%	197	58.0%	11	44.6%	235.1%
Licences and permits	1 036	1 036	289	27.9%	172	16.6%	303	29.2%	764	73.7%	99	59.6%	207.0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	141 024	141 024	59 684	42.3%	47 139	33.4%	35 117	24.9%	141 940	100.6%	34 110	97.7%	3.0%
Other own revenue	777	777	84	10.9%	165	21.2%	78	10.0%	327	42.1%	1 311	31.8%	(94.1%)
Gains on disposal of PPE	-	-	-	-	-	-	37	-	37	-	-	-	(100.0%)
Operating Expenditure	194 209	194 209	35 135	18.1%	34 627	17.8%	38 759	20.0%	108 521	55.9%	11 979	34.1%	223.6%
Employee related costs	64 174	64 174	10 879	17.0%	11 483	17.9%	12 561	19.6%	34 924	54.4%	3 293	41.8%	281.5%
Remuneration of councillors	12 182	12 182	2 689	22.1%	2 368	19.4%	1 048	8.6%	6 105	50.1%	865	45.7%	21.2%
Debt impairment	11 000	11 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 372	10 372	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 042	3 042	261	8.6%	292	9.6%	431	14.2%	984	32.3%	727	92.5%	(40.7%)
Transfers and grants	162	162	209	128.8%	144	89.0%	307	189.6%	660	407.4%	-	77.7%	(100.0%)
Other expenditure	93 277	93 277	21 097	22.6%	20 339	21.8%	20 477	22.0%	61 912	66.4%	7 094	39.4%	188.6%
Loss on disposal of PPE	-	-	-	-	-	-	3 935	-	3 935	-	-	-	(100.0%)
Surplus/(Deficit)	(13 020)	(13 020)	45 563		20 939		7 982		74 484		25 509		
Transfers recognised - capital	56 389	56 389	4 622	8.2%	17 192	30.5%	8 939	15.9%	30 753	54.5%	27	40.8%	32 448.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	43 369	43 369	50 185		38 130		16 921		105 237		25 537		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	43 369	43 369	50 185		38 130		16 921		105 237		25 537		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	43 369	43 369	50 185		38 130		16 921		105 237		25 537		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	43 369	43 369	50 185		38 130		16 921		105 237		25 537		

Part 2: Capital Revenue and Expenditur

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	228 828	228 828	79 347	34.7%	78 137	34.1%	48 339	21.1%	205 823	89.9%	56 742	95.5%	(14.8%)
Property rates, penalties and collection charges	20 442	20 442	5 054	24.7%	1 903	9.3%	1 882	9.2%	8 840	43.2%	2 642	82.5%	(28.8%)
Service charges	2 253	2 253	394	17.5%	334	14.8%	379	16.8%	1 108	49.2%	453	79.0%	(16.3%)
Other revenue	2 797	2 797	560	20.0%	601	21.5%	543	19.4%	1 704	60.9%	2 957	52.3%	(81.6%)
Government - operating	141 024	141 024	58 010	41.1%	46 450	32.9%	35 048	24.9%	139 508	98.9%	35 010	99.3%	.1%
Government - capital	56 389	56 389	14 000	24.8%	27 000	47.9%	8 689	15.4%	49 689	88.1%	14 213	100.0%	(38.9%)
Interest	5 923	5 923	1 329	22.4%	1 849	31.2%	1 797	30.3%	4 975	84.0%	1 467	95.3%	22.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(172 837)	(172 837)	(44 004)	25.5%	(39 149)	22.7%	(45 571)	26.4%	(128 725)	74.5%	(30 427)	58.8%	49.8%
Suppliers and employees	(172 675)	(172 675)	(44 004)	25.5%	(39 149)	22.7%	(45 571)	26.4%	(128 725)	74.5%	(30 427)	58.8%	49.8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(162)	(162)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	55 992	55 992	35 343	63.1%	38 988	69.6%	2 768	4.9%	77 098	137.7%	26 315	168.1%	(89.5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(78 988)	(78 988)	(8 185)	10.4%	(16 061)	20.3%	(6 053)	7.7%	(30 299)	38.4%	(8 672)	51.4%	(30.2%)
Capital assets	(78 988)	(78 988)	(8 185)	10.4%	(16 061)	20.3%	(6 053)	7.7%	(30 299)	38.4%	(8 672)	51.4%	(30.2%)
Net Cash from/(used) Investing Activities	(78 988)	(78 988)	(8 185)	10.4%	(16 061)	20.3%	(6 053)	7.7%	(30 299)	38.4%	(8 672)	51.4%	(30.2%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(22 996)	(22 996)	27 158	(118.1%)	22 926	(99.7%)	(3 285)	14.3%	46 799	(203.5%)	17 643	621.7%	(118.6%)
Cash/cash equivalents at the year begin:	38 097	38 097	74 627	195.9%	101 785	267.2%	124 712	327.4%	74 627	195.9%	101 784	100.0%	22.5%
Cash/cash equivalents at the year end:	15 100	15 100	101 785	674.1%	124 712	825.9%	121 426	804.1%	121 426	804.1%	119 428	313.5%	1.7%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr J.F.K. Khumalo	035 572 1292
Financial Manager	Mr V.I. Gumede	035 572 1292

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTUBATUBA (KZN275)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	180 452	185 595	79 403	44.0%	43 594	24.2%	46 466	25.0%	169 462	91.3%	42 274	92.3%	9.9%
Property rates	30 455	35 508	6 618	21.7%	11 350	37.3%	6 454	18.2%	24 423	68.8%	6 952	83.0%	(7.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 051	4 051	1 004	24.8%	1 002	24.7%	1 000	24.7%	3 007	74.2%	858	71.1%	16.6%
Service charges - other	1 961	1 961	499	25.5%	490	25.0%	472	24.1%	1 461	74.5%	414	54.4%	14.0%
Rental of facilities and equipment	206	254	58	28.2%	63	30.9%	48	19.0%	170	66.9%	36	83.6%	32.3%
Interest earned - external investments	3 500	2 777	801	22.9%	320	9.1%	206	7.4%	1 327	47.8%	295	44.9%	(30.1%)
Interest earned - outstanding debtors	7 302	7 907	1 872	25.6%	2 051	28.1%	2 102	26.6%	6 025	76.2%	2 048	82.5%	2.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 356	2 084	1	-	2	.2%	1 325	63.6%	1 327	63.7%	1	.4%	110 571.3%
Licences and permits	3 336	2 388	566	17.0%	612	18.3%	651	27.3%	1 830	76.6%	621	55.5%	4.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	127 839	127 839	67 944	53.1%	27 674	21.6%	34 213	26.8%	129 831	101.6%	30 841	99.4%	10.9%
Other own revenue	445	251	39	8.8%	29	6.6%	(7)	(2.7%)	62	24.6%	207	59.5%	(103.3%)
Gains on disposal of PPE	-	576	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	158 395	175 548	43 973	27.8%	45 250	28.6%	42 138	24.0%	131 361	74.8%	39 901	68.5%	5.6%
Employee related costs	48 318	54 296	11 066	22.9%	14 287	29.6%	12 169	22.4%	37 521	69.1%	9 889	70.3%	23.0%
Remuneration of councillors	11 219	12 923	2 895	25.8%	2 987	26.6%	3 511	27.2%	9 393	72.7%	3 089	77.3%	13.7%
Debt impairment	9 124	9 124	270	3.0%	119	1.3%	132	1.4%	521	5.7%	4 768	57.8%	(97.2%)
Depreciation and asset impairment	18 500	19 500	6 175	33.4%	6 457	34.9%	-	-	12 632	64.8%	1 332	55.5%	(100.0%)
Finance charges	200	618	1	.7%	468	234.2%	3	.5%	473	76.6%	8	5.6%	(55.8%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	18 330	12 900	1 453	7.9%	(589)	(3.2%)	9 823	76.1%	10 687	82.8%	8 079	60.3%	21.6%
Contracted services	18 817	20 681	3 679	19.6%	7 412	39.4%	5 534	26.8%	16 626	80.4%	4 024	69.0%	37.5%
Transfers and grants	150	150	50	33.1%	11	7.3%	-	-	60	40.3%	22	39.1%	(100.0%)
Other expenditure	33 735	45 355	18 383	54.5%	14 098	41.8%	10 966	24.2%	43 447	95.8%	8 690	79.5%	26.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	22 057	10 047	35 429		(1 656)		4 328		38 101		2 373		
Transfers recognised - capital	42 788	46 788	31 486	73.6%	9 647	22.5%	8 623	18.4%	49 756	106.3%	14 287	50.0%	(39.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	64 845	56 835	66 915		7 991		12 951		87 857		16 660		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	64 845	56 835	66 915		7 991		12 951		87 857		16 660		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	64 845	56 835	66 915		7 991		12 951		87 857		16 660		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	64 845	56 835	66 915		7 991		12 951		87 857		16 660		

Part 2: Capital Revenue and Expenditur

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	198 593	204 867	76 477	38.5%	59 208	29.8%	50 461	24.6%	186 147	90.9%	64 813	94.9%	(22.1%)
Property rates, penalties and collection charges	18 273	21 305	4 348	23.8%	6 344	34.7%	5 839	27.4%	16 530	77.6%	5 494	67.7%	6.3%
Service charges	3 607	3 006	752	20.8%	617	17.1%	625	20.8%	1 994	66.3%	905	70.9%	(30.9%)
Other revenue	3 636	3 431	696	19.1%	695	19.1%	738	21.5%	2 129	62.0%	715	70.7%	3.3%
Government - operating	127 839	127 839	55 271	43.2%	39 195	30.7%	30 083	23.5%	124 549	97.4%	32 673	101.0%	(7.9%)
Government - capital	42 788	46 788	14 485	33.9%	12 000	28.0%	12 970	27.7%	39 455	84.3%	24 491	96.2%	(47.0%)
Interest	2 450	2 499	926	37.8%	358	14.6%	206	8.3%	1 490	59.6%	536	71.2%	(61.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(128 259)	(131 940)	(34 829)	27.2%	(37 140)	29.0%	(33 819)	25.6%	(105 789)	80.2%	(32 172)	72.1%	5.1%
Suppliers and employees	(127 909)	(131 598)	(34 767)	27.2%	(37 138)	29.0%	(33 816)	25.7%	(105 721)	80.3%	(32 022)	72.3%	5.6%
Finance charges	(200)	(200)	(1)	.7%	(2)	1.0%	(3)	1.7%	(7)	3.4%	(127)	32.7%	(97.4%)
Transfers and grants	(150)	(143)	(60)	40.3%	-	-	-	-	(60)	42.4%	(22)	31.6%	(100.0%)
Net Cash from/(used) Operating Activities	70 334	72 927	41 648	59.2%	22 068	31.4%	16 642	22.8%	80 358	110.2%	32 641	134.4%	(49.0%)
Cash Flow from Investing Activities													
Receipts	-	576	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	576	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(58 590)	(55 359)	(22 805)	38.9%	(21 468)	36.6%	(7 411)	13.4%	(51 683)	93.4%	(21 173)	61.7%	(65.0%)
Capital assets	(58 590)	(55 359)	(22 805)	38.9%	(21 468)	36.6%	(7 411)	13.4%	(51 683)	93.4%	(21 173)	61.7%	(65.0%)
Net Cash from/(used) Investing Activities	(58 590)	(54 783)	(22 805)	38.9%	(21 468)	36.6%	(7 411)	13.5%	(51 683)	94.3%	(21 173)	61.7%	(65.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	11 744	18 144	18 844	160.5%	600	5.1%	9 231	50.9%	28 675	158.0%	11 469	427.0%	(19.5%)
Cash/cash equivalents at the year begin:	14 124	16 161	16 117	114.1%	34 961	247.5%	35 561	220.0%	16 117	99.7%	60 746	100.0%	(41.5%)
Cash/cash equivalents at the year end:	25 868	34 304	34 961	135.2%	35 561	137.5%	44 792	130.6%	44 792	130.6%	72 215	267.4%	(38.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 098	4.6%	4 971	7.4%	1 345	2.0%	57 493	85.9%	66 907	71.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	981	4.6%	1 574	7.4%	426	2.0%	18 206	85.9%	21 187	22.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	256	4.6%	410	7.4%	111	2.0%	4 744	85.9%	5 521	5.9%	-	-	-
Total By Income Source	4 334	4.6%	6 956	7.4%	1 882	2.0%	80 443	85.9%	93 614	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	41	4.6%	65	7.4%	18	2.0%	752	85.9%	875	.9%	-	-	-
Commercial	734	4.6%	1 178	7.4%	319	2.0%	13 628	85.9%	15 859	16.9%	-	-	-
Households	2 836	4.6%	4 552	7.4%	1 231	2.0%	52 641	85.9%	61 260	65.4%	-	-	-
Other	723	4.6%	1 161	7.4%	314	2.0%	13 422	85.9%	15 620	16.7%	-	-	-
Total By Customer Group	4 334	4.6%	6 956	7.4%	1 882	2.0%	80 443	85.9%	93 614	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 392	42.4%	2 309	40.9%	401	7.1%	544	9.6%	5 647	99.7%
Auditor-General	8	50.0%	8	50.0%	-	-	-	-	17	.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	2 400	42.4%	2 318	40.9%	401	7.1%	544	9.6%	5 663	100.0%

Contact Details

Municipal Manager	Mrs N.H.M. Dladla (Acting)	035 550 0069
Financial Manager	Mrs Z.S. Soji (Acting)	035 550 0069

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: THE NEW BIG 5 FALSE BAY (KZN276)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

Operating Revenue and Expenditure	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	144 982	144 982	24 507	16.9%	13 050	9.0%	28 500	19.7%	66 057	45.6%	-	-	(100.0%)
Property rates	13 960	13 960	1 459	10.4%	2 353	16.9%	2 270	16.3%	6 081	43.6%	-	-	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 849	1 849	-	-	136	7.3%	426	23.0%	562	30.4%	-	-	(100.0%)
Service charges - other	-	-	310	-	155	-	-	-	466	-	-	-	-
Rental of facilities and equipment	358	358	6	1.8%	145	40.6%	146	40.7%	298	83.1%	-	-	(100.0%)
Interest earned - external investments	1 037	1 037	60	5.8%	118	11.4%	116	11.2%	294	28.4%	-	-	(100.0%)
Interest earned - outstanding debtors	1 778	1 778	36	2.0%	12	.7%	60	3.4%	108	6.1%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 930	1 930	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	2 425	2 425	-	-	309	12.7%	415	17.1%	724	29.8%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	121 168	121 168	22 636	18.7%	9 771	8.1%	25 042	20.7%	57 449	47.4%	-	-	(100.0%)
Other own revenue	477	477	-	-	52	10.9%	25	5.2%	76	16.0%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	142 353	142 353	16 755	11.8%	33 674	23.7%	32 250	22.7%	82 679	58.1%	-	-	(100.0%)
Employee related costs	45 729	45 729	8 126	17.8%	17 168	37.5%	17 300	37.8%	42 594	93.1%	-	-	(100.0%)
Remuneration of councillors	6 776	6 776	744	11.0%	1 773	26.2%	2 038	30.1%	4 555	67.2%	-	-	(100.0%)
Debt impairment	4 773	4 773	-	-	-	-	596	12.5%	596	12.5%	-	-	(100.0%)
Depreciation and asset impairment	12 125	12 125	-	-	-	-	1 516	12.5%	1 516	12.5%	-	-	(100.0%)
Finance charges	350	350	96	27.3%	11	3.2%	6	1.6%	112	32.1%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	5 500	5 500	970	17.6%	855	15.6%	2 566	46.7%	4 391	79.8%	-	-	(100.0%)
Contracted services	10 464	10 464	818	7.8%	2 480	23.7%	3 708	35.4%	7 005	66.9%	-	-	(100.0%)
Transfers and grants	20 810	20 810	-	-	17	.1%	203	1.0%	220	1.1%	-	-	(100.0%)
Other expenditure	35 826	35 826	6 002	16.8%	11 369	31.7%	4 317	12.0%	21 688	60.5%	-	-	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 629	2 629	7 752		(20 624)		(3 750)		(16 622)		-	-	
Transfers recognised - capital	23 800	23 800	3 999	16.8%	5 688	23.9%	5 473	23.0%	15 160	63.7%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 429	26 429	11 751		(14 936)		1 723		(1 461)		-	-	
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	26 429	26 429	11 751		(14 936)		1 723		(1 461)		-	-	
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 429	26 429	11 751		(14 936)		1 723		(1 461)		-	-	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 429	26 429	11 751		(14 936)		1 723		(1 461)		-	-	

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	157 393	157 393	57 459	36.5%	50 029	31.8%	55 730	35.4%	163 218	103.7%	-	-	(100.0%)
Property rates, penalties and collection charges	9 816	9 816	635	6.5%	1 838	18.7%	1 849	18.8%	4 322	44.0%	-	-	(100.0%)
Service charges	1 359	1 359	63	4.6%	65	4.8%	205	15.1%	333	24.5%	-	-	(100.0%)
Other revenue	3 213	3 213	340	10.6%	519	16.1%	15 578	484.8%	16 437	511.6%	-	-	(100.0%)
Government - operating	118 168	118 168	49 440	41.8%	39 997	33.8%	28 426	24.1%	117 863	99.7%	-	-	(100.0%)
Government - capital	23 800	23 800	6 892	29.0%	7 366	30.9%	9 542	40.1%	23 800	100.0%	-	-	(100.0%)
Interest	1 037	1 037	89	8.6%	245	23.6%	130	12.5%	464	44.7%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(122 719)	(122 719)	(33 389)	27.2%	(47 633)	38.8%	(48 328)	39.4%	(129 350)	105.4%	-	-	(100.0%)
Suppliers and employees	(101 559)	(101 559)	(29 588)	29.1%	(36 206)	35.7%	(47 376)	46.6%	(113 170)	111.4%	-	-	(100.0%)
Finance charges	(350)	(350)	(56)	16.1%	(9)	2.6%	(47)	13.3%	(112)	32.0%	-	-	(100.0%)
Transfers and grants	(20 810)	(20 810)	(3 744)	18.0%	(11 417)	54.9%	(906)	4.4%	(16 067)	77.2%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	34 674	34 674	24 070	69.4%	2 396	6.9%	7 402	21.3%	33 868	97.7%	-	-	(100.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(23 800)	(23 800)	(7 590)	31.9%	(5 688)	23.9%	(9 144)	38.4%	(22 422)	94.2%	-	-	(100.0%)
Capital assets	(23 800)	(23 800)	(7 590)	31.9%	(5 688)	23.9%	(9 144)	38.4%	(22 422)	94.2%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(23 800)	(23 800)	(7 590)	31.9%	(5 688)	23.9%	(9 144)	38.4%	(22 422)	94.2%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(783)	(783)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(783)	(783)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(783)	(783)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	10 090	10 090	16 481	163.3%	(3 292)	(32.6%)	(1 742)	(17.3%)	11 447	113.4%	-	-	(100.0%)
Cash/cash equivalents at the year begin:	-	-	4 715	-	21 196	-	17 904	-	4 715	-	-	-	(100.0%)
Cash/cash equivalents at the year end:	10 090	10 090	21 196	210.1%	17 904	177.4%	16 162	160.2%	16 162	160.2%	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	111	2.8%	71	1.8%	106	2.6%	3 729	92.8%	4 016	13.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	581	2.2%	580	2.2%	532	2.1%	24 189	93.5%	25 884	86.6%	-	-	-
Total By Income Source	692	2.3%	652	2.2%	638	2.1%	27 918	93.4%	29 900	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(55)	(.8%)	1	-	(3)	-	7 052	100.8%	6 997	23.4%	-	-	-
Commercial	255	5.5%	192	4.1%	200	4.3%	3 989	86.1%	4 635	15.5%	-	-	-
Households	196	1.5%	199	1.5%	189	1.5%	12 413	95.5%	12 997	43.5%	-	-	-
Other	296	5.6%	259	4.9%	253	4.8%	4 464	84.7%	5 271	17.6%	-	-	-
Total By Customer Group	692	2.3%	652	2.2%	638	2.1%	27 918	93.4%	29 900	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	71	6.6%	1 008	93.4%	-	-	-	-	1 079	42.4%
Other	1 142	77.9%	386	26.3%	(159)	(10.8%)	96	6.5%	1 466	57.6%
Total	1 213	47.7%	1 394	54.8%	(159)	(6.2%)	96	3.8%	2 545	100.0%

Contact Details

Municipal Manager	Dr Vusumuzi J Mthembu	035 838 8500
Financial Manager	Mr Khulekani Wesley Grant Thusi	035 838 8500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMKHANYAKUDE (DC27)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	380 789	379 104	139 383	36.6%	96 847	25.4%	86 476	22.8%	322 707	85.1%	96 562	89.3%	(10.4%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	5 047	6 437	802	15.9%	736	14.6%	785	12.2%	2 322	36.1%	892	52.0%	(12.0%)
Service charges - water revenue	31 104	25 750	2 600	8.4%	2 201	7.1%	2 053	8.0%	6 854	26.6%	3 199	61.0%	(35.8%)
Service charges - sanitation revenue	516	242	58	11.2%	78	15.0%	165	67.9%	300	123.7%	118	74.4%	39.9%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	94	129	6	6.6%	9	9.4%	14	10.6%	29	22.3%	8	27.6%	75.4%
Interest earned - external investments	3 772	4 000	495	13.1%	1 165	30.9%	47	1.2%	1 707	42.7%	1 849	124.8%	(97.5%)
Interest earned - outstanding debtors	4 995	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	307 981	305 465	123 556	40.1%	92 649	30.1%	82 542	27.0%	298 746	97.8%	72 871	94.6%	13.3%
Other own revenue	27 280	37 082	11 868	43.5%	10	-	871	2.3%	12 749	34.4%	17 626	84.6%	(95.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	374 808	379 104	98 567	26.3%	75 982	20.3%	110 073	29.0%	284 622	75.1%	72 752	49.7%	51.3%
Employee related costs	127 745	128 032	32 409	25.4%	31 548	24.7%	33 246	26.0%	97 204	75.9%	30 683	74.4%	8.4%
Remuneration of councillors	7 459	7 459	1 359	18.2%	1 210	16.2%	1 865	25.0%	4 434	59.4%	1 605	69.9%	16.2%
Debt impairment	29 209	12 243	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	28 204	28 204	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 049	2 120	-	-	357	34.0%	339	16.0%	696	32.8%	339	47.9%	.1%
Bulk purchases	64 692	81 830	14 785	22.9%	24 726	38.2%	18 421	22.5%	57 931	70.8%	22 119	56.5%	(16.7%)
Other Materials	35 614	57 025	31 915	89.6%	3 061	8.6%	39 803	69.8%	74 779	131.1%	1 295	27.9%	2 973.3%
Contracted services	13 869	19 146	4 771	34.4%	5 270	38.0%	4 507	23.5%	14 548	76.0%	5 422	84.1%	(16.9%)
Transfers and grants	5 558	-	1 906	34.3%	1 906	34.3%	322	2.28%	2 228	1 525	100.8%	(78.9%)	
Other expenditure	61 409	43 045	13 328	21.7%	7 905	12.9%	11 570	26.9%	32 802	76.2%	9 764	36.7%	18.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 982	-	40 816		20 865		(23 597)		38 084		23 810		
Transfers recognised - capital	267 517	-	60 488	22.6%	47 341	17.7%	107 738	-	215 567	-	29 918	31.1%	260.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	273 499	-	101 304		68 207		84 141		253 652		53 728		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	273 499	-	101 304		68 207		84 141		253 652		53 728		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	273 499	-	101 304		68 207		84 141		253 652		53 728		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	273 499	-	101 304		68 207		84 141		253 652		53 728		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	623 439	643 618	352 725	56.6%	128 299	20.6%	23 143	3.6%	504 168	78.3%	161 579	127.1%	(85.7%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	21 996	13 435	4 165	18.9%	2 655	12.1%	2 354	17.5%	9 174	68.3%	4 766	135.7%	(50.6%)
Other revenue	26 915	38 439	150 261	558.3%	(111 808)	(415.4%)	20 789	54.1%	59 242	154.1%	9 913	360.5%	109.7%
Government - operating	306 688	304 172	127 050	41.4%	97 342	31.7%	-	-	224 392	73.8%	72 456	96.3%	(100.0%)
Government - capital	267 517	284 442	71 250	26.6%	139 371	52.1%	-	-	210 621	74.0%	73 880	107.5%	(100.0%)
Interest	324	3 130	-	-	739	228.2%	-	-	739	23.6%	565	41.7%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(328 430)	(367 979)	(147 610)	44.9%	(155 324)	47.3%	(63 212)	17.2%	(366 146)	99.5%	(68 513)	105.8%	(7.7%)
Suppliers and employees	(321 822)	(360 640)	(144 831)	45.0%	(155 324)	48.3%	(63 212)	17.5%	(363 367)	100.8%	(68 513)	106.9%	(7.7%)
Finance charges	(1 049)	(1 781)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 558)	(5 558)	(2 779)	50.0%	-	-	-	-	(2 779)	50.0%	-	-	-
Net Cash from/(used) Operating Activities	295 010	275 639	205 115	69.5%	(27 024)	(9.2%)	(40 070)	(14.5%)	138 022	50.1%	93 066	166.9%	(143.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(267 517)	(284 442)	(60 488)	22.6%	(48 145)	18.0%	(32 158)	11.3%	(140 790)	49.5%	(37 876)	38.8%	(15.1%)
Capital assets	(267 517)	(284 442)	(60 488)	22.6%	(48 145)	18.0%	(32 158)	11.3%	(140 790)	49.5%	(37 876)	38.8%	(15.1%)
Net Cash from/(used) Investing Activities	(267 517)	(284 442)	(60 488)	22.6%	(48 145)	18.0%	(32 158)	11.3%	(140 790)	49.5%	(37 876)	38.8%	(15.1%)
Cash Flow from Financing Activities													
Receipts	-	20	8	-	2	-	15	77.0%	25	125.8%	4	49.5%	298.0%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	20	8	-	2	-	15	77.0%	25	125.8%	4	49.5%	298.0%
Payments	(711)	(1 422)	-	-	-	-	-	-	-	-	-	59.2%	-
Repayment of borrowing	(711)	(1 422)	-	-	-	-	-	-	-	-	-	59.2%	-
Net Cash from/(used) Financing Activities	(711)	(1 402)	8	(1.1%)	2	(.3%)	15	(1.1%)	25	(1.8%)	4	59.5%	298.0%
Net Increase/(Decrease) in cash held	26 782	(10 205)	144 635	540.1%	(75 167)	(280.7%)	(72 212)	707.6%	(2 744)	26.9%	55 194	(226.6%)	(230.8%)
Cash/cash equivalents at the year begin:	(81 476)	32 523	48 037	(59.0%)	192 671	(236.5%)	117 505	361.3%	48 037	147.7%	171 752	106.7%	(31.6%)
Cash/cash equivalents at the year end:	(54 694)	22 318	192 671	(352.3%)	117 505	(214.8%)	45 293	202.9%	45 293	202.9%	226 946	(278.5%)	(80.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr T.Z Mokhatla	035 573 8613
Financial Manager	Mr Msizi Ngcobo	035 573 8615

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MFOLOZI (KZN281)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	142 951	146 921	47 317	33.1%	41 937	29.3%	31 954	21.7%	121 209	82.5%	33 204	103.4%	(3.8%)
Property rates	5 663	5 663	1 513	26.7%	1 726	30.5%	1 656	29.2%	4 895	86.4%	1 514	82.0%	9.4%
Property rates - penalties and collection charges	142	415	331	233.0%	238	167.4%	-	-	568	137.0%	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	320	320	9	2.9%	8	2.6%	62	19.4%	80	24.9%	9	7.2%	610.7%
Rental of facilities and equipment	220	220	34	15.6%	57	25.9%	46	21.0%	138	62.6%	12	75.1%	289.1%
Interest earned - external investments	700	400	95	13.6%	31	4.5%	81	20.2%	207	51.7%	143	121.0%	(43.5%)
Interest earned - outstanding debtors	-	-	-	-	-	-	238	-	238	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	500	500	8	1.7%	24	4.8%	54	10.8%	87	17.3%	71	63.6%	(24.2%)
Licences and permits	370	370	91	24.7%	62	16.7%	88	23.8%	241	65.2%	111	-	(20.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	132 714	136 714	43 372	32.7%	37 983	28.6%	29 270	21.4%	110 625	80.9%	23 787	100.0%	23.0%
Other own revenue	2 323	2 319	1 863	80.2%	1 808	77.8%	459	19.8%	4 130	178.1%	7 557	96.0%	(93.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	112 951	117 351	52 254	46.3%	19 931	17.6%	27 713	23.6%	99 897	85.1%	36 567	140.3%	(24.2%)
Employee related costs	48 439	37 261	8 269	17.1%	10 252	21.2%	10 452	28.1%	28 973	77.8%	7 060	73.7%	48.0%
Remuneration of councillors	-	8 989	2 094	-	2 112	-	1 504	16.7%	5 710	63.5%	1 951	73.8%	(22.9%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 810	2 270	-	-	1 135	62.7%	-	-	1 135	50.0%	-	-	-
Finance charges	-	750	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 850	3 300	1 212	31.5%	720	18.7%	787	23.8%	2 719	82.4%	881	50.5%	(10.7%)
Transfers and grants	510	595	235	46.1%	94	18.5%	86	14.4%	415	69.8%	107	62.0%	(20.2%)
Other expenditure	58 342	64 186	40 444	69.3%	5 617	9.6%	14 884	23.2%	60 945	95.0%	26 567	194.8%	(44.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	30 000	29 570	(4 937)		22 006		4 242		21 311		(3 363)		
Transfers recognised - capital	32 049	22 479	10 000	31.2%	22 049	68.8%	1 725	7.7%	33 774	150.2%	10 537	101.2%	(83.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	62 049	52 049	5 063		44 055		5 967		55 085		7 174		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	62 049	52 049	5 063		44 055		5 967		55 085		7 174		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	62 049	52 049	5 063		44 055		5 967		55 085		7 174		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	62 049	52 049	5 063		44 055		5 967		55 085		7 174		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	158 000	162 478	58 992	37.3%	63 793	40.4%	38 634	23.8%	161 419	99.3%	43 654	126.6%	(11.5%)
Property rates, penalties and collection charges	5 805	6 078	1 499	25.8%	1 739	30.0%	3 376	55.5%	6 613	108.8%	1 509	79.7%	123.7%
Service charges	320	320	32	10.0%	14	4.5%	32	9.8%	78	24.3%	35	54.2%	(9.4%)
Other revenue	3 414	3 413	1 905	55.8%	1 906	55.8%	3 631	106.4%	7 442	218.0%	4 643	162.3%	(21.8%)
Government - operating	115 713	116 218	45 462	39.3%	38 053	32.9%	29 765	25.6%	113 280	97.5%	37 324	155.6%	(20.3%)
Government - capital	32 048	36 049	10 000	31.2%	22 049	68.8%	1 725	4.8%	33 774	93.7%	-	59.9%	(100.0%)
Interest	700	400	95	13.6%	31	4.4%	106	26.5%	232	58.0%	143	105.0%	(25.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(112 949)	(113 786)	(39 777)	35.2%	(41 299)	36.6%	(29 365)	25.8%	(110 441)	97.1%	(27 943)	312.6%	5.1%
Suppliers and employees	(112 439)	(112 441)	(39 777)	35.4%	(41 299)	36.7%	(29 365)	26.1%	(110 441)	98.2%	(27 943)	317.1%	5.1%
Finance charges	-	(750)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(510)	(595)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	45 051	48 692	19 215	42.7%	22 494	49.9%	9 269	19.0%	50 977	104.7%	15 711	31.3%	(41.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	10 315	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	10 315	-	(100.0%)
Payments	(62 047)	(52 049)	(13 073)	21.1%	(13 992)	22.6%	(12 150)	23.3%	(39 216)	75.3%	(10 386)	105.7%	17.0%
Capital assets	(62 047)	(52 049)	(13 073)	21.1%	(13 992)	22.6%	(12 150)	23.3%	(39 216)	75.3%	(10 386)	105.7%	17.0%
Net Cash from/(used) Investing Activities	(62 047)	(52 049)	(13 073)	21.1%	(13 992)	22.6%	(12 150)	23.3%	(39 216)	75.3%	(71)	18.1%	17 027.1%
Cash Flow from Financing Activities													
Receipts	17 000	7 000	-	-	7 000	41.2%	-	-	7 000	100.0%	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	17 000	7 000	-	-	7 000	41.2%	-	-	7 000	100.0%	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(1 500)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	(1 500)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	17 000	5 500	-	-	7 000	41.2%	-	-	7 000	127.3%	-	-	-
Net Increase/(Decrease) in cash held	4	2 143	6 142	153 548.6%	15 501	387 536.8%	(2 882)	(134.5%)	18 762	875.5%	15 640	48.3%	(118.4%)
Cash/cash equivalents at the year begin:	1 891	211	201	10.6%	6 343	335.4%	21 844	10 352.8%	201	95.3%	5 008	99.1%	336.2%
Cash/cash equivalents at the year end:	1 895	2 354	6 343	334.7%	21 844	1 152.7%	18 963	805.6%	18 963	805.6%	20 648	52.4%	(8.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	689	5.5%	559	4.4%	356	2.8%	10 993	87.3%	12 597	100.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	689	5.5%	559	4.4%	356	2.8%	10 993	87.3%	12 597	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	212	2.7%	219	2.8%	226	2.9%	7 149	91.6%	7 806	62.0%	-	-	-
Commercial	265	13.6%	204	10.5%	49	2.5%	1 434	73.5%	1 952	15.5%	-	-	-
Households	137	5.7%	100	4.2%	71	3.0%	2 077	87.1%	2 385	18.9%	-	-	-
Other	75	16.5%	36	8.0%	10	2.2%	333	73.3%	454	3.6%	-	-	-
Total By Customer Group	689	5.5%	559	4.4%	356	2.8%	10 993	87.3%	12 597	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 743	60.0%	6 158	37.9%	185	1.1%	152	.9%	16 238	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	9 743	60.0%	6 158	37.9%	185	1.1%	152	.9%	16 238	100.0%

Contact Details

Municipal Manager	Mr Khulumokwakhe Elliot Gamede	035 580 1421
Financial Manager	Mr Johannes Velangezwi Nkosi	035 580 1421

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLATHUZE (KZN282)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	2 635 837	2 822 497	751 796	28.5%	677 323	25.7%	738 883	26.2%	2 168 003	76.8%	671 929	77.5%	10.0%
Property rates	402 140	409 880	102 677	25.5%	100 593	25.0%	99 987	24.4%	303 257	74.0%	91 755	74.5%	9.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 424 840	1 551 300	445 474	31.3%	354 839	24.9%	410 534	26.5%	1 210 847	78.1%	390 656	81.7%	5.1%
Service charges - water revenue	265 520	306 100	73 839	27.8%	84 829	31.9%	90 773	29.7%	249 442	81.5%	65 659	66.9%	38.2%
Service charges - sanitation revenue	86 820	85 320	21 363	24.6%	20 459	23.6%	21 997	25.8%	63 818	74.8%	20 908	82.7%	5.2%
Service charges - refuse revenue	71 020	71 820	18 391	25.9%	18 318	25.8%	18 455	25.7%	55 164	76.8%	17 337	66.9%	6.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	12 099	13 580	3 538	29.2%	3 451	28.5%	3 118	23.0%	10 107	74.4%	2 915	80.8%	7.0%
Interest earned - external investments	29 000	32 511	7 561	26.1%	6 281	21.7%	9 869	30.4%	23 712	72.9%	5 256	72.5%	87.7%
Interest earned - outstanding debtors	100	50	9	8.6%	13	12.6%	8	16.3%	29	58.8%	623	1 917.0%	(98.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 732	2 232	523	14.0%	434	11.6%	572	25.6%	1 529	68.5%	680	39.4%	(15.9%)
Licences and permits	3 631	3 611	890	24.5%	808	22.3%	1 070	29.6%	2 768	76.7%	863	70.5%	23.9%
Agency services	7 000	7 000	1 626	23.2%	1 658	23.7%	1 657	23.7%	4 941	70.6%	1 660	65.9%	(.2%)
Transfers recognised - operational	298 237	296 993	68 436	22.9%	69 089	23.2%	80 476	27.1%	218 000	73.4%	66 130	73.1%	21.7%
Other own revenue	31 697	42 101	7 470	23.6%	16 551	52.2%	367	.9%	24 389	57.9%	7 486	74.3%	(95.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 629 337	2 842 746	670 089	25.5%	677 027	25.7%	731 113	25.7%	2 078 229	73.1%	748 279	75.6%	(2.3%)
Employee related costs	676 869	677 172	157 449	23.3%	162 573	24.0%	160 084	23.6%	480 105	70.9%	144 567	69.0%	10.7%
Remuneration of councillors	26 462	26 930	5 679	21.5%	6 023	22.8%	7 129	26.5%	18 831	69.9%	6 647	72.7%	7.2%
Debt impairment	6 950	25 012	-	-	-	-	18 759	75.0%	18 759	75.0%	-	6.6%	(100.0%)
Depreciation and asset impairment	252 373	307 373	63 093	25.0%	90 593	35.9%	76 843	25.0%	230 530	75.0%	161 961	129.0%	(52.6%)
Finance charges	80 335	69 388	20 084	25.0%	20 084	25.0%	11 873	17.1%	52 041	75.0%	(8 114)	39.8%	(246.3%)
Bulk purchases	1 128 615	1 221 540	333 990	29.6%	252 275	22.4%	284 375	23.3%	870 640	71.3%	332 749	81.7%	(14.5%)
Other Materials	112 425	126 239	22 085	19.6%	40 258	35.8%	51 332	40.7%	113 675	90.0%	7 834	20.3%	555.3%
Contracted services	124 177	132 571	25 979	20.9%	41 803	33.7%	55 869	42.1%	123 651	93.3%	21 037	76.8%	165.6%
Transfers and grants	12 681	11 036	1 986	15.7%	3 368	26.6%	945	8.6%	6 299	57.1%	2 610	40.2%	(63.8%)
Other expenditure	208 451	245 485	39 745	19.1%	60 050	28.8%	63 904	26.0%	163 699	66.7%	78 988	64.9%	(19.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	6 500	(20 249)	81 707		296		7 770		89 773		(76 350)		
Transfers recognised - capital	145 747	145 909	-	-	-	-	0	-	0	-	12	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	152 247	125 660	81 707		296		7 770		89 773		(76 337)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	152 247	125 660	81 707		296		7 770		89 773		(76 337)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	152 247	125 660	81 707		296		7 770		89 773		(76 337)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	152 247	125 660	81 707		296		7 770		89 773		(76 337)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	479 397	548 524	43 242	9.0%	78 037	16.3%	101 476	18.5%	222 755	40.6%	150 412	49.9%	(32.5%)
National Government	145 747	145 909	11 791	8.1%	17 238	11.8%	34 236	23.5%	63 265	43.4%	14 248	39.2%	140.3%
Provincial Government	-	-	-	-	110	-	(110)	-	0	-	88 155	87.9%	(100.1%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	145 747	145 909	11 791	8.1%	17 348	11.9%	34 126	23.4%	63 265	43.4%	102 402	58.0%	(66.7%)
Borrowing	200 000	228 398	8 314	4.2%	26 892	13.4%	41 902	18.3%	77 107	33.8%	26 008	46.5%	61.1%
Internally generated funds	133 650	174 217	23 137	17.3%	33 798	25.3%	25 448	14.6%	82 383	47.3%	20 137	32.8%	26.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	1 865	167.2%	(100.0%)
Capital Expenditure Standard Classification	479 397	548 524	43 242	9.0%	78 037	16.3%	101 476	18.5%	222 755	40.6%	150 412	49.9%	(32.5%)
Governance and Administration	43 000	56 401	13 538	31.5%	5 128	11.9%	6 027	10.7%	24 693	43.8%	4 490	7.7%	34.2%
Executive & Council	-	1 437	212	-	-	-	13	.9%	225	15.6%	396	-	(96.7%)
Budget & Treasury Office	-	115	-	-	30	-	-	-	30	26.4%	(0)	.2%	(100.0%)
Corporate Services	43 000	54 849	13 327	31.0%	5 097	11.9%	6 014	11.0%	24 438	44.6%	4 094	6.9%	46.9%
Community and Public Safety	38 724	109 329	1 767	4.6%	8 939	23.1%	15 505	14.2%	26 211	24.0%	97 168	57.8%	(84.0%)
Community & Social Services	13 000	32 494	1 940	14.9%	6 540	50.3%	4 963	15.3%	13 444	41.4%	9 013	84.4%	(44.9%)
Sport And Recreation	25 724	33 653	(173)	(.7%)	372	1.4%	8 859	26.3%	9 059	26.9%	-	-	(100.0%)
Public Safety	-	21 005	-	-	1 463	-	1 373	6.5%	2 836	13.5%	-	-	(100.0%)
Housing	-	21 348	-	-	403	-	(88)	(.4%)	316	1.5%	88 155	84.6%	(100.1%)
Health	-	830	-	-	160	-	397	47.9%	558	67.2%	-	-	(100.0%)
Economic and Environmental Services	118 108	121 321	19 287	16.3%	28 549	24.2%	16 709	13.8%	64 545	53.2%	14 860	73.2%	12.4%
Planning and Development	7 000	7 627	-	-	457	6.5%	-	-	457	6.0%	-	-	-
Road Transport	111 108	113 693	19 287	17.4%	28 092	25.3%	16 709	14.7%	64 088	56.4%	14 500	75.2%	15.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	360	28.4%	(100.0%)
Trading Services	279 566	261 474	8 650	3.1%	35 421	12.7%	60 218	23.0%	104 289	39.9%	33 892	50.7%	77.7%
Electricity	128 900	92 797	135	.1%	1 293	1.0%	24 254	26.1%	25 683	27.7%	3 342	26.8%	625.8%
Water	103 043	114 946	3 049	3.0%	19 518	18.9%	27 276	23.7%	49 843	43.4%	17 860	56.3%	52.7%
Waste Water Management	44 122	50 230	5 465	12.4%	14 610	33.1%	6 888	13.7%	26 962	53.7%	12 263	49.9%	(43.8%)
Waste Management	3 500	3 500	-	-	-	-	1 800	51.4%	1 800	51.4%	428	85.0%	320.8%
Other	-	-	-	-	-	-	3 016	-	3 016	-	3	-	100 413.2%

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	2 632 335	2 815 180	800 847	30.4%	778 600	29.6%	845 946	30.0%	2 425 393	86.2%	719 588	78.7%	17.6%
Property rates, penalties and collection charges	385 722	392 927	90 410	23.4%	92 026	23.9%	96 391	24.5%	278 828	71.0%	84 605	69.8%	13.9%
Service charges	1 715 369	1 878 428	499 700	29.1%	457 748	26.7%	573 653	30.5%	1 531 101	81.5%	436 381	77.1%	31.5%
Other revenue	58 159	68 524	41 925	72.1%	91 214	156.8%	42 808	62.5%	175 946	256.8%	59 240	140.6%	(27.7%)
Government - operating	298 237	296 993	116 841	39.2%	73 916	24.8%	82 261	27.7%	273 018	91.9%	60 521	90.6%	35.9%
Government - capital	145 747	145 747	44 183	30.3%	56 353	38.7%	40 017	27.5%	140 553	96.4%	72 975	68.9%	(45.2%)
Interest	29 100	32 561	7 788	26.8%	7 342	25.2%	10 817	33.2%	25 947	79.7%	5 866	74.0%	84.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 285 873)	(2 416 362)	(656 336)	28.7%	(600 183)	26.3%	(637 968)	26.4%	(1 894 487)	78.4%	(531 058)	74.8%	20.1%
Suppliers and employees	(2 192 857)	(2 335 938)	(653 333)	29.8%	(575 947)	26.9%	(628 994)	26.9%	(1 858 274)	79.6%	(528 021)	76.4%	19.1%
Finance charges	(80 335)	(69 388)	(517)	6%	(20 706)	25.8%	(8 178)	11.8%	(29 400)	42.4%	(523)	39.8%	1 464.7%
Transfers and grants	(12 681)	(11 036)	(2 486)	19.6%	(3 530)	27.8%	(797)	7.2%	(6 813)	61.7%	(2 515)	36.5%	(68.3%)
Net Cash from/(used) Operating Activities	346 462	398 818	144 512	41.7%	178 417	51.5%	207 978	52.1%	530 907	133.1%	188 530	97.5%	10.3%
Cash Flow from Investing Activities													
Receipts	90	90	46	50.7%	150	166.7%	1 606	1 784.4%	1 802	2 001.8%	14 328	163.6%	(88.8%)
Proceeds on disposal of PPE	-	-	46	-	150	-	1 606	-	1 802	-	14 328	165.5%	(88.8%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	90	90	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(471 385)	(466 245)	(137 405)	29.1%	(83 660)	17.7%	(106 773)	22.9%	(327 839)	70.3%	(44 575)	44.1%	139.5%
Capital assets	(471 385)	(466 245)	(137 405)	29.1%	(83 660)	17.7%	(106 773)	22.9%	(327 839)	70.3%	(44 575)	44.1%	139.5%
Net Cash from/(used) Investing Activities	(471 295)	(466 155)	(137 360)	29.1%	(83 510)	17.7%	(105 167)	22.6%	(326 037)	69.9%	(30 247)	38.1%	247.7%
Cash Flow from Financing Activities													
Receipts	386 443	386 443	186 590	48.3%	200 980	52.0%	6 517	1.7%	394 086	102.0%	2 175	2.6%	199.6%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	385 500	385 500	185 500	48.1%	200 000	51.9%	-	-	385 500	100.0%	-	-	-
Increase (decrease) in consumer deposits	943	943	1 090	115.5%	980	103.9%	6 517	691.1%	8 586	910.5%	2 175	165.9%	199.6%
Payments	(142 914)	(159 485)	(2 858)	2.0%	(58 565)	41.0%	(23 935)	15.0%	(85 358)	53.5%	(2 853)	49.5%	739.0%
Repayment of borrowing	(142 914)	(159 485)	(2 858)	2.0%	(58 565)	41.0%	(23 935)	15.0%	(85 358)	53.5%	(2 853)	49.5%	739.0%
Net Cash from/(used) Financing Activities	243 529	226 958	183 731	75.4%	142 415	58.5%	(17 418)	(7.7%)	308 727	136.0%	(678)	(135.0%)	2 470.1%
Net Increase/(Decrease) in cash held	118 695	159 621	190 883	160.8%	237 321	199.9%	85 393	53.5%	513 597	321.8%	157 605	215.2%	(45.8%)
Cash/cash equivalents at the year begin:	346 529	432 557	432 557	124.8%	623 440	179.9%	860 761	199.0%	432 557	100.0%	485 395	100.0%	77.3%
Cash/cash equivalents at the year end:	465 224	592 178	623 440	134.0%	860 761	185.0%	946 154	159.8%	946 154	159.8%	643 000	124.6%	47.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	64 402	45.0%	4 028	2.8%	2 886	2.0%	71 663	50.1%	142 979	31.4%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	207 066	95.4%	1 427	.7%	653	.3%	7 985	3.7%	217 130	47.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	29 585	63.2%	2 160	4.6%	745	1.6%	14 291	30.5%	46 781	10.3%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 970	61.7%	505	3.9%	414	3.2%	4 035	31.2%	12 923	2.8%	-	-	-
Receivables from Exchange Transactions - Waste Management	6 047	67.4%	375	4.2%	289	3.2%	2 267	25.2%	8 978	2.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 044	11.0%	355	3.7%	335	3.5%	7 759	81.7%	9 492	2.1%	-	-	-
Interest on Arrear Debtor Accounts	971	20.8%	532	11.4%	249	5.3%	2 923	62.5%	4 676	1.0%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(19 636)	(150.1%)	847	6.5%	258	2.0%	31 614	241.6%	13 083	2.9%	-	-	-
Total By Income Source	297 450	65.2%	10 230	2.2%	5 828	1.3%	142 537	31.3%	456 044	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	9 035	59.0%	119	.8%	76	.5%	6 085	39.7%	15 314	3.4%	-	-	-
Commercial	221 208	82.5%	3 193	1.2%	1 339	.5%	42 291	15.8%	268 032	58.8%	-	-	-
Households	62 917	42.1%	4 615	3.1%	3 698	2.5%	78 262	52.4%	149 493	32.8%	-	-	-
Other	4 289	18.5%	2 302	9.9%	715	3.1%	15 899	68.5%	23 205	5.1%	-	-	-
Total By Customer Group	297 450	65.2%	10 230	2.2%	5 828	1.3%	142 537	31.3%	456 044	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	91 136	100.0%	-	-	-	-	-	-	91 136	21.6%
Bulk Water	13 140	100.0%	-	-	-	-	-	-	13 140	3.1%
PAYE deductions	6 599	100.0%	-	-	-	-	-	-	6 599	1.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	7 857	100.0%	-	-	-	-	-	-	7 857	1.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	301 479	100.0%	-	-	-	-	-	-	301 479	71.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 024	100.0%	-	-	-	-	-	-	1 024	.2%
Total	421 234	100.0%	-	-	-	-	-	-	421 234	100.0%

Contact Details

Municipal Manager	Dr Nhlanhla J Sibeko	035 907 5100
Financial Manager	Mr Mxolisi Kunene	035 907 5090

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMLALAZI (KZN284)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	314 143	314 143	123 816	39.4%	43 731	13.9%	104 800	33.4%	272 347	86.7%	75 692	87.3%	38.5%
Property rates	48 498	48 498	32 673	67.4%	2 791	5.8%	5 151	10.6%	40 616	83.7%	6 626	96.2%	(22.3%)
Property rates - penalties and collection charges	2 217	2 217	860	38.8%	1 006	45.4%	951	42.9%	2 817	127.1%	634	221.9%	50.1%
Service charges - electricity revenue	59 499	59 499	15 326	25.8%	15 204	25.6%	14 954	25.1%	45 484	76.4%	13 929	72.3%	7.4%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	11 836	11 836	2 947	24.9%	2 933	24.8%	2 951	24.9%	8 831	74.6%	2 821	76.8%	4.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 253	1 253	799	63.8%	143	11.4%	102	8.1%	1 043	83.2%	115	58.3%	(11.5%)
Interest earned - external investments	6 047	6 047	1 529	25.3%	1 451	24.0%	1 344	22.2%	4 324	71.5%	2 266	114.4%	(40.7%)
Interest earned - outstanding debtors	397	397	108	27.3%	131	32.9%	141	35.6%	380	95.8%	136	88.8%	4.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	27 048	27 048	13	-	14 693	54.3%	31	.1%	14 737	54.5%	7 917	60.6%	(99.6%)
Licences and permits	3 562	3 562	890	25.0%	870	24.4%	847	23.8%	2 607	73.2%	740	67.6%	14.4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	150 264	150 264	67 651	45.0%	4 131	2.7%	77 556	51.6%	149 338	99.4%	39 617	95.5%	95.8%
Other own revenue	3 394	3 394	929	27.4%	469	13.8%	451	13.3%	1 849	54.5%	890	70.0%	(49.4%)
Gains on disposal of PPE	130	130	90	69.2%	(90)	(69.2%)	320	246.4%	320	246.4%	-	692.9%	(100.0%)
Operating Expenditure	354 776	354 776	84 871	23.9%	80 397	22.7%	78 195	22.0%	243 464	68.6%	79 041	68.8%	(1.1%)
Employee related costs	110 533	110 533	22 189	20.1%	24 251	21.9%	23 083	20.9%	69 523	62.9%	18 090	66.4%	27.6%
Remuneration of councillors	19 335	19 335	4 375	22.6%	4 120	21.3%	4 782	24.7%	13 276	68.7%	4 837	73.9%	(1.2%)
Debt impairment	24 456	24 456	6 114	25.0%	6 114	25.0%	6 114	25.0%	18 342	75.0%	7 429	84.4%	(17.7%)
Depreciation and asset impairment	38 925	38 925	9 731	25.0%	9 731	25.0%	9 731	25.0%	29 194	75.0%	13 264	96.6%	(26.6%)
Finance charges	541	541	144	26.7%	-	-	265	49.1%	410	75.8%	288	58.0%	(7.9%)
Bulk purchases	48 940	48 940	13 733	28.1%	7 083	14.5%	9 568	19.6%	30 383	62.1%	9 812	63.8%	(2.5%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	29 924	29 924	6 834	22.8%	6 512	21.8%	8 533	28.5%	21 880	73.1%	6 224	63.0%	37.1%
Transfers and grants	4 302	4 302	761	17.7%	1 318	30.6%	1 117	26.0%	3 197	74.3%	1 121	75.3%	(.3%)
Other expenditure	77 820	77 820	20 990	27.0%	21 267	27.3%	15 002	19.3%	57 259	73.6%	17 975	61.0%	(16.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(40 632)	(40 632)	38 945		(36 666)		26 605		28 883		(3 349)		
Transfers recognised - capital	61 645	61 645	5 628	9.1%	10 362	16.8%	21 915	35.6%	37 905	61.5%	4 727	81.8%	363.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 012	21 012	44 573		(26 304)		48 520		66 788		1 377		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	21 012	21 012	44 573		(26 304)		48 520		66 788		1 377		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 012	21 012	44 573		(26 304)		48 520		66 788		1 377		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 012	21 012	44 573		(26 304)		48 520		66 788		1 377		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	77 287	77 287	9 684	12.5%	15 798	20.4%	16 209	21.0%	41 691	53.9%	12 314	46.2%	31.6%
National Government	77 287	77 287	9 449	12.2%	13 322	17.2%	16 209	21.0%	38 981	50.4%	12 314	54.8%	31.6%
Provincial Government	-	-	235	-	2 475	-	-	-	2 710	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	77 287	77 287	9 684	12.5%	15 798	20.4%	16 209	21.0%	41 691	53.9%	12 314	51.2%	31.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	77 287	77 287	9 684	12.5%	15 798	20.4%	16 209	21.0%	41 691	53.9%	12 314	46.2%	31.6%
Governance and Administration	5 398	5 398	1	-	1 881	34.8%	3 553	65.8%	5 435	100.7%	1 378	26.7%	157.8%
Executive & Council	750	750	-	-	168	22.4%	-	-	168	22.4%	-	-	-
Budget & Treasury Office	1 381	1 381	1	.1%	78	5.7%	181	13.1%	260	18.8%	757	34.7%	(76.2%)
Corporate Services	3 267	3 267	-	-	1 635	50.0%	3 372	103.2%	5 007	153.3%	621	31.9%	443.2%
Community and Public Safety	17 040	17 040	3 676	21.6%	3 474	20.4%	2 167	12.7%	9 318	54.7%	5 045	66.7%	(57.0%)
Community & Social Services	4 690	4 690	476	10.2%	857	18.3%	1 769	37.7%	3 103	66.2%	1 190	34.0%	48.6%
Sport And Recreation	10 370	10 370	3 109	30.0%	528	5.1%	208	2.0%	3 845	37.1%	3 759	80.1%	(94.5%)
Public Safety	440	440	1	.2%	2 084	473.6%	115	26.2%	2 200	500.1%	36	3.9%	222.2%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	1 540	1 540	90	5.8%	6	.4%	75	4.9%	170	11.0%	59	28.1%	25.8%
Economic and Environmental Services	48 070	48 070	6 008	12.5%	9 645	20.1%	10 161	21.1%	25 813	53.7%	5 181	40.6%	96.1%
Planning and Development	2 499	2 499	1	-	210	8.4%	92	3.7%	303	12.1%	226	39.1%	(59.4%)
Road Transport	45 571	45 571	6 007	13.2%	9 434	20.7%	10 069	22.1%	25 510	56.0%	4 955	40.6%	103.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	6 500	6 500	-	-	797	12.3%	329	5.1%	1 126	17.3%	710	21.8%	(53.7%)
Electricity	1 560	1 560	-	-	797	51.1%	197	12.6%	994	63.7%	710	19.5%	(72.3%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 940	4 940	-	-	-	-	132	2.7%	132	2.7%	-	30.6%	(100.0%)
Other	280	280	-	-	-	-	-	-	-	-	1	83.4%	(100.0%)

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	335 651	340 194	130 093	38.8%	99 128	29.5%	80 321	23.6%	309 542	91.0%	95 076	96.1%	(15.5%)
Property rates, penalties and collection charges	48 179	50 488	15 361	31.9%	11 571	24.0%	5 935	11.8%	32 867	65.1%	7 337	64.6%	(19.1%)
Service charges	60 635	60 272	18 194	30.0%	17 672	29.1%	17 853	29.6%	53 719	89.1%	16 597	85.1%	7.6%
Other revenue	12 052	16 555	13 780	114.3%	5 920	49.1%	6 250	37.8%	25 949	156.7%	9 010	311.1%	(30.6%)
Government - operating	150 264	151 462	66 496	44.3%	42 515	28.3%	46 860	30.9%	155 871	102.9%	45 817	112.9%	2.3%
Government - capital	58 137	54 503	15 000	25.8%	20 000	34.4%	2 539	4.7%	37 539	68.9%	15 000	46.1%	(83.1%)
Interest	6 384	6 914	1 262	19.8%	1 451	22.7%	885	12.8%	3 597	52.0%	1 315	64.6%	(32.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(301 037)	(317 940)	(99 806)	33.2%	(75 707)	25.1%	(42 568)	13.4%	(218 080)	68.6%	(58 972)	70.0%	(27.8%)
Suppliers and employees	(296 194)	(312 852)	(99 044)	33.4%	(74 388)	25.1%	(41 451)	13.2%	(214 883)	68.7%	(58 059)	70.2%	(28.6%)
Finance charges	(541)	(541)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 302)	(4 547)	(761)	17.7%	(1 318)	30.6%	(1 117)	24.6%	(3 197)	70.3%	(914)	66.6%	22.3%
Net Cash from/(used) Operating Activities	34 614	22 254	30 288	87.5%	23 421	67.7%	37 753	169.6%	91 462	411.0%	36 103	210.6%	4.6%
Cash Flow from Investing Activities													
Receipts	112	946	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	130	946	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	(18)	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(57 966)	(61 506)	(9 832)	17.0%	(15 798)	27.3%	(12 830)	20.9%	(38 459)	62.5%	(12 314)	61.7%	4.2%
Capital assets	(57 966)	(61 506)	(9 832)	17.0%	(15 798)	27.3%	(12 830)	20.9%	(38 459)	62.5%	(12 314)	61.7%	4.2%
Net Cash from/(used) Investing Activities	(57 854)	(60 560)	(9 832)	17.0%	(15 798)	27.3%	(12 830)	21.2%	(38 459)	63.5%	(12 314)	62.6%	4.2%
Cash Flow from Financing Activities													
Receipts	105	99	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	105	99	-	-	-	-	-	-	-	-	-	-	-
Payments	(343)	(343)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(343)	(343)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(238)	(244)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(23 478)	(38 550)	20 455	(87.1%)	7 624	(32.5%)	24 924	(64.7%)	53 003	(137.5%)	23 789	4 032.6%	4.8%
Cash/cash equivalents at the year begin:	87 326	112 439	112 434	128.8%	132 890	152.2%	140 513	125.0%	112 434	100.0%	147 657	100.0%	(4.8%)
Cash/cash equivalents at the year end:	63 848	73 889	132 890	208.1%	140 513	220.1%	165 437	223.9%	165 437	223.9%	171 447	210.8%	(3.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 698	61.0%	825	13.6%	365	6.0%	1 178	19.4%	6 066	12.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	493	1.5%	763	2.2%	496	1.5%	32 160	94.8%	33 911	70.3%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	365	13.8%	252	9.6%	112	4.2%	1 908	72.4%	2 636	5.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(6)	(.4%)	2	.2%	2	.2%	1 286	100.1%	1 285	2.7%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	(483)	(11.2%)	82	1.9%	22	.5%	4 707	108.8%	4 328	9.0%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	4 066	8.4%	1 924	4.0%	997	2.1%	41 239	85.5%	48 226	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	419	3.2%	394	3.0%	54	.4%	12 375	93.5%	13 241	27.5%	-	-	-
Commercial	279	5.8%	343	7.2%	294	6.1%	3 874	80.9%	4 790	9.9%	-	-	-
Households	783	5.6%	841	6.0%	456	3.3%	11 904	85.1%	13 983	29.0%	-	-	-
Other	2 586	16.0%	346	2.1%	192	1.2%	13 087	80.7%	16 211	33.6%	-	-	-
Total By Customer Group	4 066	8.4%	1 924	4.0%	997	2.1%	41 239	85.5%	48 226	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 109	100.0%	-	-	-	-	-	-	3 109	11.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 126	100.0%	-	-	-	-	-	-	1 126	4.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 275	100.0%	-	-	-	-	-	-	1 275	4.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 445	100.0%	-	-	-	-	0	-	12 445	46.3%
Auditor-General	3	100.0%	-	-	-	-	-	-	3	-
Other	8 926	100.0%	-	-	-	-	-	-	8 926	33.2%
Total	26 885	100.0%	-	-	-	-	0	-	26 885	100.0%

Contact Details

Municipal Manager	Mr T S Mashabane	035 473 3342
Financial Manager	Mr Z N Mhlongo	035 473 3312

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTHONJANENI (KZN285)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	138 925	176 043	47 712	34.3%	42 875	30.9%	35 533	20.2%	126 120	71.6%	24 442	75.8%	45.4%
Property rates	9 321	9 882	999	10.7%	2 873	30.8%	2 780	28.1%	6 652	67.3%	1 632	38.7%	70.4%
Property rates - penalties and collection charges	580	580	154	26.6%	195	33.7%	300	51.8%	650	112.0%	155	75.4%	94.1%
Service charges - electricity revenue	22 702	22 257	11 743	51.7%	4 548	20.0%	4 134	18.6%	20 426	91.8%	4 380	60.1%	(5.6%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 086	1 087	352	32.4%	350	32.3%	357	32.9%	1 060	97.6%	212	61.9%	68.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	507	235	36	7.2%	65	12.8%	44	18.6%	145	61.6%	72	36.7%	(38.8%)
Interest earned - external investments	3 146	3 146	470	14.9%	500	15.9%	508	16.1%	1 477	47.0%	861	85.4%	(41.0%)
Interest earned - outstanding debtors	-	-	421	-	-	-	-	-	421	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	20 000	20 000	4 274	21.4%	5 911	29.6%	6 801	34.0%	16 986	84.9%	4 757	69.5%	43.0%
Licences and permits	2 516	2 516	526	20.9%	382	15.2%	431	17.1%	1 339	53.2%	432	39.4%	(-1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	77 172	71 851	26 555	34.4%	23 377	30.3%	19 524	27.2%	69 456	96.7%	11 259	97.1%	73.4%
Other own revenue	1 287	43 050	2 183	169.6%	4 673	363.1%	652	1.5%	7 508	17.4%	683	138.7%	(4.5%)
Gains on disposal of PPE	608	1 438	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	138 900	150 787	24 925	17.9%	28 112	20.2%	32 582	21.6%	85 619	56.8%	22 930	55.7%	42.1%
Employee related costs	42 317	42 332	7 521	17.8%	8 583	20.3%	8 097	19.1%	24 202	57.2%	4 588	69.0%	76.5%
Remuneration of councillors	6 107	6 910	1 191	19.5%	1 673	27.4%	1 630	23.6%	4 494	65.0%	771	69.5%	111.5%
Debt impairment	11 130	11 130	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 700	3 700	-	-	-	-	561	15.2%	561	15.2%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	22 304	22 304	6 082	27.3%	4 326	19.4%	4 497	20.2%	14 905	66.8%	4 112	69.8%	9.4%
Other Materials	10 131	10 446	1 862	18.4%	226	2.2%	30	.3%	2 118	20.3%	4 087	86.0%	(99.3%)
Contracted services	3 073	5 231	571	18.6%	3 587	116.7%	2 351	44.9%	6 508	124.4%	314	37.0%	648.1%
Transfers and grants	1 189	1 140	51	4.3%	1 917	161.3%	2 775	243.5%	4 744	416.1%	-	4.1%	(100.0%)
Other expenditure	38 948	47 594	7 647	19.6%	7 799	20.0%	12 640	26.6%	28 086	59.0%	9 058	64.1%	39.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	25	25 256	22 787		14 763		2 951		40 501		1 512		
Transfers recognised - capital	27 399	27 399	7 541	27.5%	(437)	(1.6%)	2 811	10.3%	9 914	36.2%	1 342	98.7%	109.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	27 424	52 655	30 327		14 326		5 761		50 414		2 854		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	27 424	52 655	30 327		14 326		5 761		50 414		2 854		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27 424	52 655	30 327		14 326		5 761		50 414		2 854		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 424	52 655	30 327		14 326		5 761		50 414		2 854		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17									2015/16		Q3 of 2015/16 to Q3 of 2016/17	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands													
Cash Flow from Operating Activities													
Receipts	166 324	139 638	58 874	35.4%	49 898	30.0%	44 808	32.1%	153 580	110.0%	25 808	105.7%	73.6%
Property rates, penalties and collection charges	9 901	7 125	959	9.7%	1 801	18.2%	2 071	29.1%	4 831	67.8%	1 787	63.9%	15.9%
Service charges	23 788	21 957	4 680	19.7%	4 402	18.5%	5 695	25.9%	14 777	67.3%	4 592	73.8%	24.0%
Other revenue	24 918	10 100	6 754	27.1%	4 323	17.3%	2 109	20.9%	13 185	130.5%	7 309	211.4%	(71.1%)
Government - operating	77 172	71 851	28 039	36.3%	24 872	32.2%	19 000	26.4%	71 911	100.1%	11 259	111.7%	68.8%
Government - capital	27 399	27 399	17 623	64.3%	14 000	51.1%	15 426	56.3%	47 049	171.7%	-	76.1%	(100.0%)
Interest	3 146	1 206	819	26.0%	500	15.9%	508	42.1%	1 826	151.4%	861	86.1%	(41.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(138 900)	(111 967)	(25 935)	18.7%	(26 069)	18.8%	(26 415)	23.6%	(78 419)	70.0%	(21 787)	58.9%	21.2%
Suppliers and employees	(126 581)	(110 668)	(25 839)	20.4%	(25 353)	20.0%	(21 342)	19.3%	(72 534)	65.5%	(21 787)	59.3%	(2.0%)
Finance charges	(11 130)	-	-	-	-	-	(1 694)	-	(1 694)	-	-	-	(100.0%)
Transfers and grants	(1 189)	(1 300)	(96)	8.1%	(716)	60.2%	(3 379)	260.0%	(4 191)	322.5%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	27 424	27 670	32 939	120.1%	23 829	86.9%	18 393	66.5%	75 161	271.6%	4 020	299.5%	357.5%
Cash Flow from Investing Activities													
Receipts	-	2 230	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	2 230	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(34 242)	(52 305)	(16 275)	47.5%	(8 158)	23.8%	(8 254)	15.8%	(32 687)	62.5%	(5 806)	65.1%	42.2%
Capital assets	(34 242)	(52 305)	(16 275)	47.5%	(8 158)	23.8%	(8 254)	15.8%	(32 687)	62.5%	(5 806)	65.1%	42.2%
Net Cash from/(used) Investing Activities	(34 242)	(50 075)	(16 275)	47.5%	(8 158)	23.8%	(8 254)	16.5%	(32 687)	65.3%	(5 806)	65.8%	42.2%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 818)	(22 405)	16 664	(244.4%)	15 671	(229.8%)	10 139	(45.3%)	42 474	(189.6%)	(1 786)	(246.3%)	(667.7%)
Cash/cash equivalents at the year begin:	49 259	42 470	42 139	85.5%	58 803	119.4%	74 474	175.4%	42 139	99.2%	111 627	168.6%	(33.3%)
Cash/cash equivalents at the year end:	42 441	20 066	58 803	138.6%	74 474	175.5%	84 613	421.7%	84 613	421.7%	109 841	416.2%	(23.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 963	81.9%	57	2.4%	42	1.7%	335	14.0%	2 396	19.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 190	14.5%	461	5.6%	436	5.3%	6 132	74.6%	8 218	67.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	182	24.5%	42	5.6%	38	5.1%	481	64.8%	742	6.1%	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	217	29.1%	-	-	-	-	527	70.9%	744	6.1%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	3 551	29.3%	559	4.6%	515	4.3%	7 475	61.8%	12 101	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	292	8.2%	108	3.0%	105	2.9%	3 054	85.8%	3 558	29.4%	-	-	-
Commercial	1 722	65.5%	93	3.5%	70	2.7%	745	28.3%	2 630	21.7%	-	-	-
Households	1 255	29.8%	305	7.2%	288	6.8%	2 362	56.1%	4 210	34.8%	-	-	-
Other	282	16.5%	54	3.2%	52	3.0%	1 315	77.2%	1 702	14.1%	-	-	-
Total By Customer Group	3 551	29.3%	560	4.6%	515	4.3%	7 475	61.8%	12 101	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	168	100.0%	-	-	-	-	-	-	168	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	168	100.0%	-	-	-	-	-	-	168	100.0%

Contact Details

Municipal Manager	Mr P.P. Sibiya	035 450 2082
Financial Manager	Mr K.N Mithethwa	035 450 2082

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NKANDLA (KZN286)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	119 157	123 805	108 541	91.1%	24 690	20.7%	27 762	22.4%	160 993	130.0%	27 664	82.4%	1.4%
Property rates	11 878	17 930	26 937	226.8%	(12 218)	(102.9%)	1 186	6.6%	15 905	88.7%	803	95.1%	47.6%
Property rates - penalties and collection charges	436	436	-	-	-	-	224	51.5%	224	51.5%	170	56.8%	31.8%
Service charges - electricity revenue	-	15 425	1 936	-	1 469	-	-	-	3 405	22.1%	756	23.4%	(100.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	551	596	195	35.4%	203	36.9%	2 909	488.3%	3 308	555.2%	1 919	75.5%	51.6%
Rental of facilities and equipment	450	713	87	19.4%	109	24.2%	142	19.9%	338	47.5%	167	62.9%	(14.9%)
Interest earned - external investments	950	800	190	20.0%	91	9.6%	135	16.8%	416	52.0%	413	115.4%	(67.4%)
Interest earned - outstanding debtors	1 880	1 880	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	7	-	-	-	7	-	-	-	-
Licences and permits	20	56	-	-	3	14.4%	28	49.9%	31	55.0%	2	-	1 187.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	83 881	83 881	66 511	79.3%	28 713	34.2%	19 792	23.6%	115 016	137.1%	20 528	82.6%	(3.6%)
Other own revenue	18 212	1 688	12 684	69.6%	6 269	34.4%	3 346	198.2%	22 299	1 320.8%	2 905	171.4%	15.2%
Gains on disposal of PPE	900	400	-	-	44	4.8%	-	-	44	10.9%	-	-	-
Operating Expenditure	117 422	122 699	41 149	35.0%	37 373	31.8%	30 848	25.1%	109 371	89.1%	29 194	95.6%	5.7%
Employee related costs	39 445	39 571	8 892	22.5%	10 539	26.7%	8 888	22.5%	28 319	71.6%	8 291	50.3%	7.2%
Remuneration of councillors	8 526	8 126	1 915	22.5%	1 995	23.4%	2 153	26.5%	6 062	74.6%	2 808	-	(23.3%)
Debt impairment	560	795	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 755	5 870	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	11 000	12 000	3 417	31.1%	2 798	25.4%	2 748	22.9%	8 963	74.7%	1 377	-	99.5%
Other Materials	12 404	5 130	-	-	-	-	-	-	-	-	-	-	-
Contracted services	9 825	18 447	4 774	48.6%	-	-	3 481	18.9%	8 255	44.8%	2 591	-	34.3%
Transfers and grants	885	885	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	32 022	31 875	22 152	69.2%	22 041	68.8%	13 578	42.6%	57 771	181.2%	14 126	102.3%	(3.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 735	1 106	67 392		(12 683)		(3 087)		51 622		(1 530)		
Transfers recognised - capital	-	39 795	5 000	-	23 652	-	-	-	28 652	72.0%	7 188	40.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	507	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 242	40 901	72 392		10 968		(3 087)		80 273		5 658		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 242	40 901	72 392		10 968		(3 087)		80 273		5 658		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 242	40 901	72 392		10 968		(3 087)		80 273		5 658		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 242	40 901	72 392		10 968		(3 087)		80 273		5 658		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	154 968	152 201	70 147	45.3%	58 345	37.6%	34 791	22.9%	163 284	107.3%	42 166	95.5%	(17.5%)
Property rates, penalties and collection charges	11 880	13 342	350	2.9%	10 440	87.9%	3 485	26.1%	14 275	107.0%	2 515	109.4%	38.5%
Service charges	16 623	11 849	1 551	9.3%	2 797	16.8%	2 995	25.3%	7 343	62.0%	2 229	54.3%	34.4%
Other revenue	1 454	1 454	7 128	490.2%	6 362	437.5%	3 933	270.4%	17 423	1 198.0%	3 691	62.5%	6.5%
Government - operating	83 881	83 881	35 349	42.1%	28 096	33.5%	20 436	24.4%	83 881	100.0%	20 868	104.2%	(2.1%)
Government - capital	39 795	39 795	25 500	64.1%	10 500	26.4%	3 795	9.5%	39 795	100.0%	12 188	100.0%	(68.9%)
Interest	1 335	1 880	268	20.1%	151	11.3%	148	7.9%	567	30.1%	675	120.5%	(78.1%)
Dividends	-	-	1	-	-	-	-	-	1	-	-	-	-
Payments	(114 622)	(122 699)	(45 130)	39.4%	(43 380)	37.8%	(26 764)	21.8%	(115 274)	93.9%	(40 679)	82.3%	(34.2%)
Suppliers and employees	(114 622)	(121 814)	(44 664)	39.0%	(43 069)	37.6%	(26 764)	22.0%	(114 496)	94.0%	(40 679)	144.3%	(34.2%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(885)	(467)	-	(311)	-	-	-	(778)	87.9%	-	-	-
Net Cash from/(used) Operating Activities	40 346	29 502	25 017	62.0%	14 966	37.1%	8 027	27.2%	48 010	162.7%	1 487	121.9%	439.8%
Cash Flow from Investing Activities													
Receipts	2 500	1 183	-	-	381	15.2%	-	-	381	32.2%	-	-	-
Proceeds on disposal of PPE	2 500	1 183	-	-	381	15.2%	-	-	381	32.2%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(43 312)	(42 602)	(14 043)	32.4%	(11 093)	25.6%	(11 326)	26.6%	(36 463)	85.6%	(14 530)	71.5%	(22.0%)
Capital assets	(43 312)	(42 602)	(14 043)	32.4%	(11 093)	25.6%	(11 326)	26.6%	(36 463)	85.6%	(14 530)	71.5%	(22.0%)
Net Cash from/(used) Investing Activities	(40 812)	(41 419)	(14 043)	34.4%	(10 712)	26.2%	(11 326)	27.3%	(36 082)	87.1%	(14 530)	71.5%	(22.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(466)	(11 917)	10 974	(2 354.7%)	4 253	(912.7%)	(3 299)	27.7%	11 928	(100.1%)	(13 043)	834.9%	(74.7%)
Cash/cash equivalents at the year begin:	9 051	4 482	-	-	10 974	121.2%	15 227	339.7%	-	-	55 798	288.2%	(72.7%)
Cash/cash equivalents at the year end:	8 585	(7 435)	10 974	127.8%	15 227	177.4%	11 928	(160.4%)	11 928	(160.4%)	42 756	595.7%	(72.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	585	3.7%	806	5.0%	771	4.8%	13 808	86.5%	15 970	73.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	308	.7%	309	.7%	308	.7%	41 508	97.8%	42 433	195.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	73	1.5%	73	1.5%	74	1.5%	4 560	95.4%	4 781	22.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	46	5.4%	46	5.4%	44	5.2%	710	84.0%	846	3.9%	-	-	-
Interest on Arrear Debtor Accounts	113	1.6%	54	.8%	59	.8%	6 967	96.9%	7 194	33.1%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 230)	6.5%	(1 864)	3.8%	(788)	1.6%	(43 631)	88.1%	(49 513)	(228.1%)	-	-	-
Total By Income Source	(2 103)	(9.7%)	(577)	(2.7%)	468	2.2%	23 923	110.2%	21 711	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(1 918)	(1 311.4%)	(913)	(624.5%)	157	107.1%	2 821	1 928.7%	146	.7%	-	-	-
Commercial	(38)	(.9%)	91	2.2%	92	2.2%	4 011	96.5%	4 156	19.1%	-	-	-
Households	87	1.2%	83	1.1%	85	1.1%	7 293	96.6%	7 548	34.8%	-	-	-
Other	(235)	(2.4%)	163	1.7%	134	1.4%	9 798	99.4%	9 860	45.4%	-	-	-
Total By Customer Group	(2 103)	(9.7%)	(577)	(2.7%)	468	2.2%	23 923	110.2%	21 711	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr S Ntombela	035 833 2009
Financial Manager	Mr NM Mnyandu	035 833 2063

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KING CETSHWAYO (DC28)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	639 065	698 005	219 481	34.3%	199 875	31.3%	150 027	21.5%	569 384	81.6%	158 687	83.2%	(5.5%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	46 595	39 681	9 894	21.2%	10 363	22.2%	9 863	24.9%	30 120	75.9%	10 442	70.5%	(5.6%)
Service charges - sanitation revenue	6 178	6 178	1 866	30.2%	1 686	27.3%	1 468	23.8%	5 021	81.3%	1 429	78.0%	2.8%
Service charges - refuse revenue	22 671	19 964	4 634	20.4%	5 822	25.7%	4 353	21.8%	14 809	74.2%	4 020	88.9%	8.3%
Service charges - other	389	389	59	15.3%	42	10.8%	39	10.0%	140	36.1%	55	70.1%	(29.6%)
Rental of facilities and equipment	50	50	11	22.5%	11	22.5%	12	23.2%	34	68.1%	7	-	61.0%
Interest earned - external investments	37 197	37 197	10 610	28.5%	10 894	29.3%	11 721	31.5%	33 225	89.3%	10 525	87.4%	11.4%
Interest earned - outstanding debtors	293	293	439	150.2%	528	180.5%	541	184.8%	1 508	515.4%	6	6.5%	9 157.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	472 693	472 693	182 992	38.7%	141 406	29.9%	121 664	25.7%	446 062	94.4%	109 733	94.9%	10.9%
Other own revenue	53 000	121 561	8 975	16.9%	29 123	55.0%	367	.3%	38 465	31.6%	22 471	41.5%	(98.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	669 484	750 955	139 379	20.8%	182 042	27.2%	154 630	20.6%	476 052	63.4%	155 755	71.2%	(7.9%)
Employee related costs	190 458	182 254	37 910	19.9%	45 044	23.7%	38 516	21.1%	121 470	66.6%	35 537	69.4%	8.4%
Remuneration of councillors	11 411	11 411	2 363	20.7%	2 233	19.6%	2 747	24.1%	7 343	64.3%	2 778	66.0%	(1.1%)
Debt impairment	3 834	12 522	980	25.6%	958	25.0%	937	7.5%	2 875	23.0%	909	75.0%	3.1%
Depreciation and asset impairment	64 000	76 061	16 000	25.0%	13 630	21.3%	17 041	22.4%	46 671	61.4%	12 854	72.2%	32.6%
Finance charges	17 447	22 114	5 529	31.7%	7 915	45.4%	4 437	20.1%	17 880	80.9%	4 381	98.5%	1.3%
Bulk purchases	48 010	50 939	11 216	23.4%	13 950	29.1%	14 070	27.6%	39 236	77.0%	11 237	74.8%	25.2%
Other Materials	491	418	105	21.5%	75	15.3%	96	23.1%	277	66.3%	65	40.7%	47.3%
Contracted services	103 238	111 295	14 319	13.9%	39 433	38.2%	28 451	25.6%	82 203	73.9%	8 806	74.6%	223.1%
Transfers and grants	5 000	9 779	5 000	100.0%	5 000	-	-	-	5 000	51.1%	7 563	100.0%	(100.0%)
Other expenditure	225 595	274 162	45 958	20.4%	58 805	26.1%	48 334	17.6%	153 097	55.8%	71 625	68.2%	(32.5%)

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	466 192	464 457	62 742	13.5%	83 347	17.9%	86 415	18.6%	232 504	50.1%	92 608	42.6%	(6.7%)
National Government	428 712	406 281	60 028	14.0%	78 561	18.3%	78 979	19.4%	217 568	53.6%	88 194	42.9%	(10.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	428 712	406 281	60 028	14.0%	78 561	18.3%	78 979	19.4%	217 568	53.6%	88 194	42.9%	(10.4%)
Borrowing	-	969	29	-	-	-	-	-	29	3.0%	583	31.2%	(100.0%)
Internally generated funds	31 481	57 207	2 685	8.5%	4 786	15.2%	7 437	13.0%	14 908	26.1%	3 399	40.3%	118.8%
Public contributions and donations	6 000	-	-	-	-	-	-	-	-	-	432	17.3%	(100.0%)
Capital Expenditure Standard Classification	466 192	464 457	62 742	13.5%	83 347	17.9%	86 415	18.6%	232 504	50.1%	92 608	42.6%	(6.7%)
Governance and Administration	10 900	13 370	806	7.4%	402	3.7%	1 043	7.8%	2 251	16.8%	202	7.3%	416.1%
Executive & Council	3 200	3 943	710	22.2%	(678)	(21.2%)	254	6.5%	287	7.3%	125	16.7%	103.0%
Budget & Treasury Office	6 350	5 895	-	-	70	1.1%	159	2.7%	228	3.9%	23	1.5%	575.9%
Corporate Services	1 350	3 532	96	7.1%	1 011	74.9%	630	49.2%	1 737	49.2%	53	7.3%	1 082.9%
Community and Social Safety	680	10 817	741	109.0%	84	12.4%	1 474	13.6%	2 299	21.3%	45	1.7%	3 153.2%
Community & Social Services	380	8 702	741	195.1%	70	18.3%	1 401	16.1%	2 212	25.4%	10	1.3%	14 395.1%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	1 778	-	-	-	-	-	-	-	-	36	4.5%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	300	337	-	-	15	4.9%	73	21.6%	88	25.9%	-	-	(100.0%)
Economic and Environmental Services	100	227	8	8.2%	17	17.2%	4	1.8%	29	12.9%	9	71.7%	(56.6%)
Planning and Development	100	227	8	8.2%	17	17.2%	4	1.8%	29	12.9%	9	71.7%	(56.6%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	454 512	440 043	61 186	13.5%	82 843	18.2%	83 895	19.1%	227 924	51.8%	92 351	44.2%	(9.2%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	451 212	434 872	61 157	13.6%	82 400	18.3%	81 876	18.8%	225 434	51.8%	91 123	44.5%	(10.1%)
Waste Water Management	50	4 994	29	57.3%	442	883.6%	1 859	37.2%	2 329	46.6%	1 228	32.8%	51.4%
Waste Management	3 251	176	-	-	1	-	160	90.7%	161	91.5%	-	.8%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 023 158	1 042 010	715 527	69.9%	668 681	65.4%	509 499	48.9%	1 893 707	181.7%	626 064	247.2%	(18.6%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	68 250	58 580	11 737	17.2%	15 865	23.2%	18 563	31.7%	46 165	78.8%	15 746	81.1%	17.9%
Other revenue	11 714	40 859	342 949	2 927.6%	466 053	3 978.5%	255 974	626.5%	1 064 977	2 606.4%	334 887	6 070.2%	(23.6%)
Government - operating	472 693	471 852	181 836	38.5%	-	-	108 351	23.0%	290 187	61.5%	96 888	90.6%	11.8%
Government - capital	433 012	427 012	172 590	39.9%	180 890	41.8%	116 128	27.2%	469 608	110.0%	171 795	101.2%	(32.4%)
Interest	37 489	43 707	6 414	17.1%	5 873	15.7%	10 483	24.0%	22 770	52.1%	6 749	65.2%	55.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(601 650)	(662 372)	(443 078)	73.6%	(481 767)	80.1%	(363 937)	54.9%	(1 288 782)	194.6%	(501 891)	248.7%	(27.5%)
Suppliers and employees	(579 203)	(635 146)	(438 078)	75.6%	(472 604)	81.6%	(363 937)	57.3%	(1 274 618)	200.7%	(496 849)	256.0%	(26.8%)
Finance charges	(17 447)	(17 447)	-	-	(9 164)	52.5%	-	-	(9 164)	52.5%	-	30.5%	-
Transfers and grants	(5 000)	(9 779)	(5 000)	100.0%	-	-	-	-	(5 000)	51.1%	(5 042)	123.9%	(100.0%)
Net Cash from/(used) Operating Activities	421 508	379 638	272 449	64.6%	186 913	44.3%	145 562	38.3%	604 925	159.3%	124 174	244.8%	17.2%
Cash Flow from Investing Activities													
Receipts	14 340	14 340	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	6 000	6 000	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	47	47	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	8 293	8 293	-	-	-	-	-	-	-	-	-	-	-
Payments	(466 192)	(464 457)	(126 127)	27.1%	(89 031)	19.1%	(97 149)	20.9%	(312 307)	67.2%	(99 399)	69.7%	(2.3%)
Capital assets	(466 192)	(464 457)	(126 127)	27.1%	(89 031)	19.1%	(97 149)	20.9%	(312 307)	67.2%	(99 399)	69.7%	(2.3%)
Net Cash from/(used) Investing Activities	(451 852)	(450 117)	(126 127)	27.9%	(89 031)	19.7%	(97 149)	21.6%	(312 307)	69.4%	(99 399)	70.5%	(2.3%)
Cash Flow from Financing Activities													
Receipts	952	952	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	952	952	-	-	-	-	-	-	-	-	-	-	-
Payments	(12 989)	(12 989)	-	-	(2 249)	17.3%	-	-	(2 249)	17.3%	-	-	-
Repayment of borrowing	(12 989)	(12 989)	-	-	(2 249)	17.3%	-	-	(2 249)	17.3%	-	-	-
Net Cash from/(used) Financing Activities	(12 037)	(12 037)	-	-	(2 249)	18.7%	-	-	(2 249)	18.7%	-	-	-
Net Increase/(Decrease) in cash held	(42 382)	(82 516)	146 322	(345.2%)	95 634	(225.6%)	48 413	(58.7%)	290 369	(351.9%)	24 775	(709.8%)	95.4%
Cash/cash equivalents at the year begin:	345 808	422 557	82 533	23.9%	228 855	66.2%	324 489	76.8%	82 533	19.5%	696 493	17.9%	(53.4%)
Cash/cash equivalents at the year end:	303 426	340 041	228 855	75.4%	324 489	106.9%	372 902	109.7%	372 902	109.7%	721 268	208.6%	(48.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	3 430	8.1%	2 625	6.2%	1 387	3.3%	34 655	82.3%	42 097	61.5%	-	-	36 147
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	615	7.4%	306	3.7%	232	2.8%	7 208	86.2%	8 361	12.2%	-	-	5 144
Receivables from Exchange Transactions - Waste Management	2 536	14.1%	688	3.8%	233	1.3%	14 522	80.8%	17 979	26.3%	-	-	332
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	6 582	9.6%	3 619	5.3%	1 852	2.7%	56 384	82.4%	68 437	100.0%	-	-	41 623
Debtors Age Analysis By Customer Group													
Organs of State	1 504	28.1%	864	16.1%	387	7.2%	2 603	48.6%	5 357	7.8%	-	-	-
Commercial	2 809	40.5%	1 020	14.7%	381	5.5%	2 733	39.4%	6 943	10.1%	-	-	305
Households	2 269	4.0%	1 736	3.1%	1 084	1.9%	51 048	90.9%	56 137	82.0%	-	-	41 318
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 582	9.6%	3 619	5.3%	1 852	2.7%	56 384	82.4%	68 437	100.0%	-	-	41 623

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 309	71.0%	268	14.5%	-	-	266	14.4%	1 843	3.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	24 290	44.9%	3 554	6.6%	1 267	2.3%	24 954	46.2%	54 065	96.7%
Total	25 599	45.8%	3 822	6.8%	1 267	2.3%	25 220	45.1%	55 908	100.0%

Contact Details

Municipal Manager	Mr Mandla Hendricks Nkosi	035 799 2501
Financial Manager	Mrs Cheryl Reddy	035 799 2508

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MANDENI (KZN291)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	203 590	204 906	76 141	37.4%	61 794	30.4%	54 848	26.8%	192 784	94.1%	51 082	96.8%	7.4%
Property rates	28 937	28 937	7 348	25.4%	8 456	29.2%	8 703	30.1%	24 507	84.7%	7 960	82.5%	9.3%
Property rates - penalties and collection charges	-	-	1 854	-	885	-	1 528	-	4 266	-	2 225	-	(31.3%)
Service charges - electricity revenue	12 236	12 236	3 204	26.2%	3 214	26.3%	3 928	32.1%	10 346	84.6%	3 320	68.3%	18.3%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	7 920	7 920	1 831	23.1%	1 878	23.7%	1 875	23.7%	5 584	70.5%	1 517	66.7%	23.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	305	305	60	19.6%	76	25.0%	52	17.1%	189	61.8%	60	94.1%	(13.5%)
Interest earned - external investments	3 570	3 570	765	21.4%	614	17.2%	712	19.9%	2 091	58.6%	864	97.1%	(17.6%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	7 500	7 500	-	-	-	-	-	-	-	-	-	-	-
Fines	2 105	1 105	11	.5%	10	.5%	3	.2%	24	2.1%	8	4.4%	(65.8%)
Licences and permits	1 255	1 255	259	20.6%	259	20.7%	347	27.7%	866	69.0%	314	108.7%	10.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	139 308	139 308	59 714	42.9%	45 427	32.6%	35 932	25.8%	141 073	101.3%	42 990	96.3%	(16.4%)
Other own revenue	455	2 771	1 096	240.7%	975	214.2%	1 767	63.8%	3 838	138.5%	(8 177)	2 524.1%	(121.6%)
Gains on disposal of PPE	-	-	-	-	-	-	1	-	1	-	-	-	(100.0%)
Operating Expenditure	203 740	202 740	45 172	22.2%	60 044	29.5%	55 244	27.2%	160 460	79.1%	56 026	82.4%	(1.4%)
Employee related costs	67 960	67 960	16 315	24.0%	19 814	29.2%	17 277	25.4%	53 405	78.6%	15 264	79.9%	13.2%
Remuneration of councillors	12 580	12 580	2 544	20.2%	2 630	20.9%	2 984	23.7%	8 158	64.8%	2 806	67.5%	6.4%
Debt impairment	3 629	3 629	-	-	1 869	51.5%	-	-	1 869	51.5%	-	-	-
Depreciation and asset impairment	21 000	21 000	3 662	17.4%	5 541	26.4%	5 437	25.9%	14 640	69.7%	5 486	86.1%	(.9%)
Finance charges	1 810	810	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	9 596	9 596	3 162	33.0%	1 099	11.5%	2 802	29.2%	7 063	73.6%	2 024	57.3%	38.4%
Other Materials	14 924	14 804	2 183	14.6%	169	1.1%	3 450	23.3%	5 801	39.2%	4 286	56.3%	(19.5%)
Contracted services	16 352	18 102	3 317	20.3%	4 975	30.4%	4 568	25.2%	12 860	71.0%	5 699	95.2%	(19.8%)
Transfers and grants	11 150	11 150	3 752	33.6%	5 016	45.0%	6 082	54.5%	14 850	133.2%	-	-	(100.0%)
Other expenditure	44 740	43 110	10 238	22.9%	18 931	42.3%	12 644	29.3%	41 814	97.0%	20 461	149.0%	(38.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(150)	2 165	30 969		1 751		(397)		32 323		(4 944)		
Transfers recognised - capital	51 182	51 182	3 296	6.4%	6 647	13.0%	3 980	7.8%	13 923	27.2%	13 309	37.6%	(70.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	51 032	53 347	34 265		8 398		3 583		46 246		8 365		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	51 032	53 347	34 265		8 398		3 583		46 246		8 365		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	51 032	53 347	34 265		8 398		3 583		46 246		8 365		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	51 032	53 347	34 265		8 398		3 583		46 246		8 365		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Cash Flow from Operating Activities														
Receipts	211 733	211 323	74 993	35.4%	65 289	30.8%	69 271	32.8%	209 554	99.2%	66 473	34.1%	4.2%	
Property rates, penalties and collection charges	19 180	19 180	2 063	10.8%	3 562	18.6%	3 154	16.4%	8 779	45.8%	3 156	82.4%	(.1%)	
Service charges	13 356	13 380	4 265	31.9%	3 918	29.3%	4 899	36.6%	13 082	97.8%	4 117	73.6%	19.0%	
Other revenue	2 184	9 753	2 126	97.3%	1 626	74.4%	4 045	41.5%	7 797	79.9%	4 602	258.8%	(12.1%)	
Government - operating	139 308	139 308	66 023	47.4%	55 978	40.2%	57 004	40.9%	179 005	128.5%	54 181	29.3%	5.2%	
Government - capital	33 757	25 757	-	-	-	-	-	-	-	-	-	-	-	
Interest	3 948	3 945	517	13.1%	206	5.2%	169	4.3%	891	22.6%	416	40.1%	(59.4%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(179 112)	(177 303)	(40 614)	22.7%	(54 553)	30.5%	(48 267)	27.2%	(143 434)	80.9%	(50 540)	88.7%	(4.5%)	
Suppliers and employees	(167 964)	(166 153)	(40 614)	24.2%	(54 553)	32.5%	(48 267)	29.0%	(143 434)	86.3%	(50 540)	100.1%	(4.5%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	(11 148)	(11 150)	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	32 621	34 020	34 379	105.4%	10 736	32.9%	21 004	61.7%	66 120	194.4%	15 933	16.7%	31.8%	
Cash Flow from Investing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(51 180)	37 681	-	-	-	-	-	-	-	-	-	-	-	
Capital assets	(51 180)	37 681	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Investing Activities	(51 180)	37 681	-	-	-	-	-	-	-	-	-	-	-	
Cash Flow from Financing Activities														
Receipts	-	(1 585)	32	-	23	-	15	(1.0%)	71	(4.5%)	16	-	(1.0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	(1 585)	32	-	23	-	15	(1.0%)	71	(4.5%)	16	-	(1.0%)	
Payments	(1 212)	(1 210)	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	(1 212)	(1 210)	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(1 212)	(2 795)	32	(2.6%)	23	(1.9%)	15	(.6%)	71	(2.5%)	16	(29.2%)	(1.0%)	
Net Increase/(Decrease) in cash held														
	(19 771)	68 906	34 411	(174.0%)	10 760	(54.4%)	21 020	30.5%	66 191	96.1%	15 948	19.1%	31.8%	
Cash/cash equivalents at the year begin:	70 701	27 749	29 057	41.1%	63 468	89.8%	74 228	267.5%	29 057	104.7%	103 956	100.0%	(28.6%)	
Cash/cash equivalents at the year end:	50 930	96 655	63 468	124.6%	74 228	145.7%	95 248	98.5%	95 248	98.5%	119 904	23.7%	(20.6%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(440)	(10.1%)	646	14.8%	(199)	(4.5%)	4 370	99.8%	4 377	3.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(594)	(.8%)	1 825	2.3%	1 680	2.1%	75 460	96.3%	78 371	55.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(278)	(1.0%)	347	1.2%	325	1.1%	28 549	98.6%	28 944	20.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	(6)	-	969	3.3%	(1)	-	28 468	96.7%	29 430	20.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13	8.4%	(4)	(2.5%)	-	-	141	94.1%	150	.1%	-	-	-
Total By Income Source	(1 305)	(.9%)	3 783	2.7%	1 805	1.3%	136 987	97.0%	141 270	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(44)	(2.2%)	16	.8%	(295)	(14.9%)	2 306	116.3%	1 983	1.4%	-	-	-
Commercial	(498)	(.9%)	2 671	4.6%	1 444	2.5%	54 101	93.7%	57 718	40.9%	-	-	-
Households	(776)	(1.0%)	1 100	1.4%	656	.8%	80 439	98.8%	81 419	57.6%	-	-	-
Other	13	8.4%	(4)	(2.5%)	-	-	141	94.1%	150	.1%	-	-	-
Total By Customer Group	(1 305)	(.9%)	3 783	2.7%	1 805	1.3%	136 987	97.0%	141 270	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 096	100.0%	-	-	-	-	-	-	1 096	99.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	10	100.0%	-	-	-	-	-	-	10	.9%
Total	1 106	100.0%	-	-	-	-	-	-	1 106	100.0%

Contact Details

Municipal Manager	Mr L H Mapholoba	032 456 8219
Financial Manager	Mr Ronald Ntokozi	032 456 8207

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

	2016/17								2015/16		Q3 of 2015/16 to Q3 of 2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	303 158	293 135	72 030	23.8%	74 714	24.6%	37 914	12.9%	184 657	63.0%	60 186	42.0%	(37.0%)
National Government	67 864	87 020	41 000	60.4%	11 314	16.7%	317	.4%	52 632	60.5%	23 204	74.2%	(98.6%)
Provincial Government	385	120	61	15.7%	24	6.2%	19	15.9%	103	86.2%	-	453.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	68 249	87 140	41 061	60.2%	11 338	16.6%	336	.4%	52 735	60.5%	23 204	82.1%	(98.6%)
Borrowing	2 186	10 000	-	-	-	-	-	-	-	-	2 215	88.8%	(100.0%)
Internally generated funds	232 723	191 995	30 969	13.3%	63 376	27.2%	37 437	19.5%	131 782	68.6%	34 766	27.6%	7.7%
Public contributions and donations	-	4 000	-	-	-	-	140	3.5%	140	3.5%	-	-	(100.0%)
Capital Expenditure Standard Classification	303 158	293 135	72 030	23.8%	74 714	24.6%	37 914	12.9%	184 657	63.0%	60 186	42.0%	(37.0%)
Governance and Administration	18 650	16 321	1 121	6.0%	3 230	17.3%	5 611	34.4%	9 963	61.0%	6 518	40.0%	(13.9%)
Executive & Council	13 650	11 470	11	.1%	2 917	21.4%	4 746	41.4%	7 673	66.9%	6 092	38.6%	(22.1%)
Budget & Treasury Office	1 660	2 445	1 102	66.4%	118	7.1%	638	26.1%	1 858	76.0%	62	46.3%	930.7%
Corporate Services	3 340	2 406	8	.2%	196	5.9%	228	9.5%	432	17.9%	364	47.6%	(37.5%)
Community and Public Safety	34 921	33 842	469	1.3%	9 359	26.8%	4 091	12.1%	13 919	41.1%	2 998	34.7%	36.5%
Community & Social Services	21 203	24 675	33	.2%	7 443	35.1%	3 854	15.6%	11 330	45.9%	2 212	32.1%	74.2%
Sport And Recreation	5 757	6 734	361	6.3%	1 263	21.9%	19	.3%	1 643	24.4%	305	49.1%	(93.8%)
Public Safety	6 826	1 313	74	1.1%	274	4.0%	151	11.5%	500	38.1%	502	30.9%	(69.8%)
Housing	1 135	1 120	-	-	379	33.4%	67	5.9%	446	39.8%	(21)	13.2%	(415.2%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	192 679	186 418	65 523	34.0%	52 923	27.5%	25 825	13.9%	144 271	77.4%	45 059	43.6%	(42.7%)
Planning and Development	5 000	900	-	-	147	2.9%	15	1.7%	162	18.0%	36	62.2%	(57.3%)
Road Transport	187 679	185 518	65 523	34.9%	52 777	28.1%	25 809	13.9%	144 109	77.7%	45 023	42.4%	(42.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	56 907	56 554	4 917	8.6%	9 201	16.2%	2 387	4.2%	16 504	29.2%	5 611	41.8%	(57.5%)
Electricity	56 587	56 117	4 917	8.7%	9 002	15.9%	2 387	4.3%	16 305	29.1%	5 611	42.4%	(57.5%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	320	437	-	-	199	62.1%	-	-	199	45.5%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 356 656	1 380 719	349 377	25.8%	537 681	39.6%	329 046	23.8%	1 216 104	88.1%	348 029	77.7%	(5.5%)
Property rates, penalties and collection charges	342 508	345 957	67 613	19.7%	100 255	29.3%	90 380	26.1%	258 247	74.6%	84 434	72.9%	7.0%
Service charges	723 921	702 498	160 425	22.2%	207 074	28.6%	170 627	24.3%	538 127	76.6%	158 159	67.6%	7.9%
Other revenue	55 301	85 550	15 281	27.6%	155 943	282.0%	12 496	14.6%	183 720	214.8%	32 011	135.3%	(61.0%)
Government - operating	130 487	128 286	50 647	38.8%	43 628	33.4%	29 160	22.7%	123 435	96.2%	32 620	99.7%	(10.6%)
Government - capital	68 249	87 140	45 197	66.2%	25 133	36.8%	16 690	19.2%	87 020	99.9%	31 220	99.9%	(46.5%)
Interest	36 190	31 288	10 214	28.2%	5 647	15.6%	9 693	31.0%	25 555	81.7%	9 585	90.9%	1.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 150 982)	(1 175 221)	(354 534)	30.8%	(451 982)	39.3%	(245 640)	20.9%	(1 052 157)	89.5%	(255 648)	74.3%	(3.9%)
Suppliers and employees	(1 125 795)	(1 149 904)	(353 427)	31.4%	(440 661)	39.1%	(244 588)	21.3%	(1 038 676)	90.3%	(254 558)	74.9%	(3.9%)
Finance charges	(24 697)	(24 697)	(1 107)	4.5%	(11 322)	45.8%	(1 052)	4.3%	(13 481)	54.6%	-	46.5%	(100.0%)
Transfers and grants	(490)	(620)	-	-	-	-	-	-	-	-	(1 090)	70.6%	(100.0%)
Net Cash from/(used) Operating Activities	205 674	205 498	(5 157)	(2.5%)	85 698	41.7%	83 406	40.6%	163 947	79.8%	92 382	101.7%	(9.7%)
Cash Flow from Investing Activities													
Receipts	4 412	554	34	.8%	25	.6%	22	3.9%	81	14.6%	-	(.3%)	(100.0%)
Proceeds on disposal of PPE	500	500	-	-	-	-	-	-	-	-	-	1.9%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	3 912	54	34	.9%	25	.6%	22	40.5%	81	149.9%	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(303 158)	(293 135)	(72 030)	23.8%	(65 147)	21.5%	(37 811)	12.9%	(174 988)	59.7%	(60 190)	42.0%	(37.2%)
Capital assets	(303 158)	(293 135)	(72 030)	23.8%	(65 147)	21.5%	(37 811)	12.9%	(174 988)	59.7%	(60 190)	42.0%	(37.2%)
Net Cash from/(used) Investing Activities	(298 746)	(292 581)	(71 996)	24.1%	(65 121)	21.8%	(37 789)	12.9%	(174 907)	59.8%	(60 190)	41.6%	(37.2%)
Cash Flow from Financing Activities													
Receipts	2 989	769	318	10.6%	360	12.0%	263	34.2%	941	122.3%	6 045	104.4%	(95.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	5 479	100.0%	(100.0%)
Increase (decrease) in consumer deposits	2 989	769	318	10.6%	360	12.0%	263	34.2%	941	122.3%	566	215.4%	(53.5%)
Payments	(712)	(13 396)	(1 042)	146.2%	(5 525)	775.5%	(1 030)	7.7%	(7 597)	56.7%	-	69.1%	(100.0%)
Repayment of borrowing	(712)	(13 396)	(1 042)	146.2%	(5 525)	775.5%	(1 030)	7.7%	(7 597)	56.7%	-	69.1%	(100.0%)
Net Cash from/(used) Financing Activities	2 276	(12 627)	(724)	(31.8%)	(5 166)	(226.9%)	(767)	6.1%	(6 656)	52.7%	6 045	127.7%	(112.7%)
Net Increase/(Decrease) in cash held	(90 796)	(99 710)	(77 877)	85.8%	15 411	(17.0%)	44 850	(45.0%)	(17 615)	17.7%	38 237	(25.4%)	17.3%
Cash/cash equivalents at the year begin:	363 286	452 173	452 173	124.5%	374 296	103.0%	389 708	86.2%	452 173	100.0%	547 175	100.0%	(28.8%)
Cash/cash equivalents at the year end:	272 490	352 464	374 296	137.4%	389 708	143.0%	434 558	123.3%	434 558	123.3%	585 412	161.1%	(25.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 730	43.4%	3 065	8.5%	1 617	4.5%	15 853	43.7%	36 264	23.3%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 029	18.2%	6 315	8.2%	4 868	6.3%	51 802	67.3%	77 014	49.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 564	15.6%	664	6.6%	481	4.8%	7 344	73.1%	10 053	6.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 110	4.4%	1 051	4.2%	973	3.8%	22 146	87.6%	25 279	16.2%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 388)	(46.5%)	(565)	(7.8%)	(450)	(6.2%)	11 692	160.4%	7 289	4.7%	-	-	-
Total By Income Source	29 046	18.6%	10 528	6.8%	7 488	4.8%	108 837	69.8%	155 899	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 302	14.8%	103	1.2%	147	1.7%	7 228	82.3%	8 781	5.6%	-	-	-
Commercial	7 665	20.6%	3 222	8.7%	2 200	5.9%	24 138	64.8%	37 224	23.9%	-	-	-
Households	19 114	18.5%	6 176	6.0%	4 407	4.3%	73 423	71.2%	103 120	66.1%	-	-	-
Other	964	14.2%	1 028	15.2%	733	10.8%	4 048	59.8%	6 773	4.3%	-	-	-
Total By Customer Group	29 046	18.6%	10 528	6.8%	7 488	4.8%	108 837	69.8%	155 899	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	44 803	100.0%	-	-	-	-	-	-	44 803	45.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	153	100.0%	-	-	-	-	-	-	153	.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 740	100.0%	-	-	-	-	-	-	2 740	2.8%
Loan repayments	1 042	100.0%	-	-	-	-	-	-	1 042	1.1%
Trade Creditors	6 410	87.4%	501	6.8%	70	1.0%	352	4.8%	7 333	7.4%
Auditor-General	30	100.0%	-	-	-	-	-	-	30	-
Other	29 519	68.5%	13 569	31.5%	-	-	-	-	43 088	43.4%
Total	84 696	85.4%	14 070	14.2%	70	.1%	352	.4%	99 187	100.0%

Contact Details

Municipal Manager	Mr N.J. Mdakane	032 437 5015
Financial Manager	Mr Shamir Rajcoomar	032 437 5505

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NDWEDWE (KZN293)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	129 794	132 344	50 622	39.0%	42 283	32.6%	33 757	25.5%	126 663	95.7%	45 399	98.6%	(25.6%)
Property rates	9 837	9 837	1 707	17.4%	2 555	26.0%	2 368	24.1%	6 629	67.4%	2 247	99.7%	5.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	284	394	95	33.5%	75	26.5%	97	24.7%	267	67.9%	60	79.7%	61.5%
Interest earned - external investments	5 500	7 500	2 402	43.7%	2 401	43.6%	2 721	36.3%	7 524	100.3%	1 595	97.5%	70.6%
Interest earned - outstanding debtors	220	620	115	52.5%	134	61.0%	155	24.9%	404	65.2%	102	74.5%	52.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	113 590	113 590	45 493	40.1%	37 014	32.6%	28 289	24.9%	110 796	97.5%	41 332	98.8%	(31.6%)
Other own revenue	364	404	810	222.9%	105	28.8%	127	31.6%	1 042	258.3%	63	70.0%	101.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	127 457	132 152	22 418	17.6%	31 360	24.6%	27 413	20.7%	81 191	61.4%	19 707	59.9%	39.1%
Employee related costs	40 277	43 446	6 139	15.2%	8 461	21.0%	7 395	17.0%	21 995	50.6%	7 154	72.0%	3.4%
Remuneration of councillors	11 054	-	2 521	22.8%	2 512	22.7%	2 750	-	7 783	-	2 771	72.9%	(.8%)
Debt impairment	3 000	3 000	-	-	695	23.2%	-	-	695	23.2%	-	31.9%	-
Depreciation and asset impairment	16 000	18 000	3 954	24.7%	3 953	24.7%	-	-	7 906	43.9%	-	47.0%	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	14 160	11 650	1 242	8.8%	1 776	12.5%	2 067	17.7%	5 085	43.6%	2 057	54.7%	.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	42 966	56 056	8 562	19.9%	13 963	32.5%	15 201	27.1%	37 726	67.3%	7 725	55.6%	96.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 337	192	28 204		10 923		6 345		45 472		25 692		
Transfers recognised - capital	47 451	47 451	5 784	12.2%	7 652	16.1%	12 201	25.7%	25 637	54.0%	14 081	55.6%	(13.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	49 788	47 643	33 989		18 575		18 546		71 109		39 773		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	49 788	47 643	33 989		18 575		18 546		71 109		39 773		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	49 788	47 643	33 989		18 575		18 546		71 109		39 773		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	49 788	47 643	33 989		18 575		18 546		71 109		39 773		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	173 693	175	63 781	36.7%	54 011	31.1%	52 006	29 730.1%	169 798	97 068.1%	72 021	100.5%	(27.8%)
Property rates, penalties and collection charges	6 837	7	955	14.0%	4 774	69.8%	725	10 599.4%	6 455	94 391.8%	839	142.3%	(13.6%)
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	647	1	2 352	363.4%	189	29.3%	252	33 234.3%	2 793	368 007.0%	131	1 640.3%	92.6%
Government - operating	113 590	112	47 568	41.9%	37 095	32.7%	35 158	31 285.2%	119 821	106 622.9%	42 349	85.6%	(17.0%)
Government - capital	47 451	47	10 374	21.9%	9 552	20.1%	13 750	28 977.3%	33 676	70 970.1%	27 152	119.0%	(49.4%)
Interest	5 168	8	2 532	49.0%	2 401	46.5%	2 121	28 279.2%	7 054	94 040.2%	1 550	185.9%	36.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(127 052)	(111)	(30 030)	23.6%	(20 777)	16.4%	(30 825)	27 732.7%	(81 632)	73 443.9%	(15 774)	53.0%	95.4%
Suppliers and employees	(127 052)	(111)	(30 030)	23.6%	(20 777)	16.4%	(30 825)	27 732.7%	(81 632)	73 443.9%	(15 774)	53.0%	95.4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	10.9%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	46 641	64	33 751	72.4%	33 234	71.3%	21 181	33 211.0%	88 166	138 239.1%	56 247	194.4%	(62.3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(79 071)	(82)	(10 506)	13.3%	(13 176)	16.7%	(11 031)	13 464.1%	(34 713)	42 369.6%	(12 407)	47.6%	(11.1%)
Capital assets	(79 071)	(82)	(10 506)	13.3%	(13 176)	16.7%	(11 031)	13 464.1%	(34 713)	42 369.6%	(12 407)	47.6%	(11.1%)
Net Cash from/(used) Investing Activities	(79 071)	(82)	(10 506)	13.3%	(13 176)	16.7%	(11 031)	13 464.1%	(34 713)	42 369.6%	(12 407)	47.6%	(11.1%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	16.6%	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	16.6%	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	16.6%	-
Net Increase/(Decrease) in cash held	(32 430)	(18)	23 245	(71.7%)	20 058	(61.8%)	10 150	(55 921.6%)	53 453	(294 491.4%)	43 840	(1 207.7%)	(76.8%)
Cash/cash equivalents at the year begin:	84 616	109	109 380	129.3%	132 625	156.7%	152 683	139 589.1%	109 380	99 999.7%	115 898	131.2%	31.7%
Cash/cash equivalents at the year end:	52 186	91	132 625	254.1%	152 683	292.6%	162 833	178 488.0%	162 833	178 488.0%	159 739	309.7%	1.9%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	374	3.6%	306	3.0%	300	2.9%	9 363	90.5%	10 343	100.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(24)	47.2%	(1)	2.2%	(3)	5.1%	(23)	45.5%	(52)	(5%)	-	-	-
Total By Income Source	349	3.4%	305	3.0%	298	2.9%	9 339	90.8%	10 291	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	34	1.1%	58	1.8%	58	1.8%	3 023	95.3%	3 173	30.8%	-	-	-
Commercial	269	5.1%	200	3.8%	194	3.7%	4 605	87.4%	5 268	51.2%	-	-	-
Households	28	2.1%	27	2.1%	27	2.0%	1 234	93.8%	1 316	12.8%	-	-	-
Other	19	3.6%	19	3.5%	19	3.5%	477	89.4%	534	5.2%	-	-	-
Total By Customer Group	349	3.4%	305	3.0%	298	2.9%	9 339	90.8%	10 291	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Thembeke Cibane	032 532 5000
Financial Manager	Mr Monde Thulasizwe Nkosi	032 532 5000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MAPHUMULO (KZN294)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	105 873	105 873	35 358	33.4%	31 941	30.2%	26 380	24.9%	93 679	88.5%	24 600	90.4%	7.2%
Property rates	10 658	10 658	3 364	31.6%	3 391	31.8%	3 403	31.9%	10 158	95.3%	3 480	57.2%	(2.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 131	1 131	225	19.9%	216	19.1%	209	18.5%	650	57.5%	175	76.5%	19.5%
Interest earned - external investments	2 322	2 322	601	25.9%	501	21.6%	595	25.6%	1 697	73.1%	633	74.7%	(6.0%)
Interest earned - outstanding debtors	1 938	1 938	468	24.2%	632	32.6%	292	15.1%	1 392	71.8%	561	77.8%	(47.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	89 590	89 590	30 678	34.2%	27 166	30.3%	21 818	24.4%	79 663	88.9%	19 380	97.7%	12.6%
Other own revenue	235	235	21	8.8%	36	15.2%	61	25.8%	117	49.9%	370	67.7%	(83.6%)
Gains on disposal of PPE	-	-	-	-	-	-	2	-	2	-	-	-	(100.0%)
Operating Expenditure	98 729	98 729	16 946	17.2%	25 265	25.6%	22 552	22.8%	64 763	65.6%	16 658	69.9%	35.4%
Employee related costs	26 666	26 666	5 911	22.2%	7 097	26.6%	7 937	29.8%	20 944	78.5%	5 307	74.7%	49.6%
Remuneration of councillors	6 882	6 882	1 656	24.1%	1 593	23.1%	1 695	24.6%	4 943	71.8%	1 922	74.1%	(11.8%)
Debt impairment	750	750	2	.3%	-	-	-	-	2	.3%	857	57.1%	(100.0%)
Depreciation and asset impairment	13 810	13 810	-	-	5 683	41.1%	2 828	20.5%	8 510	61.6%	1 709	52.0%	65.4%
Finance charges	1 150	1 150	268	23.3%	191	16.6%	180	15.6%	639	55.5%	358	67.6%	(49.8%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	10 327	10 327	1 279	12.4%	2 099	20.3%	1 075	10.4%	4 453	43.1%	1 753	71.9%	(38.7%)
Transfers and grants	16 150	16 150	2 311	14.3%	220	1.4%	1 951	12.1%	4 482	27.8%	318	94.4%	513.7%
Other expenditure	22 994	22 994	5 519	24.0%	8 383	36.5%	6 887	30.0%	20 789	90.4%	4 434	64.8%	55.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 145	7 145	18 412		6 675		3 828		28 916		7 942		
Transfers recognised - capital	21 301	21 301	6 907	32.4%	4 307	20.2%	10 087	47.4%	21 301	100.0%	5 335	36.7%	89.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 446	28 446	25 319		10 982		13 915		50 217		13 277		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	28 446	28 446	25 319		10 982		13 915		50 217		13 277		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 446	28 446	25 319		10 982		13 915		50 217		13 277		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 446	28 446	25 319		10 982		13 915		50 217		13 277		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	123 709	123 709	57 610	46.6%	40 965	33.1%	31 273	25.3%	129 848	105.0%	42 304	97.8%	(26.1%)
Property rates, penalties and collection charges	7 993	7 993	-	-	8 632	108.0%	853	10.7%	9 484	118.7%	5 523	84.2%	(84.6%)
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	2 503	2 503	2 945	117.7%	3 156	126.1%	1 493	59.7%	7 594	303.4%	600	98.2%	149.0%
Government - operating	89 590	89 590	47 157	52.6%	24 370	27.2%	18 229	20.3%	89 756	100.2%	23 859	100.0%	(23.6%)
Government - capital	21 301	21 301	6 907	32.4%	4 307	20.2%	10 087	47.4%	21 301	100.0%	11 689	100.0%	(13.7%)
Interest	2 322	2 322	601	25.9%	500	21.5%	611	26.3%	1 713	73.8%	633	69.7%	(3.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(90 947)	(90 947)	(39 676)	43.6%	(23 293)	25.6%	(21 852)	24.0%	(84 820)	93.3%	(68 385)	237.2%	(68.0%)
Suppliers and employees	(73 647)	(73 647)	(35 227)	47.8%	(22 889)	31.1%	(17 475)	23.7%	(75 591)	102.6%	(67 773)	418.2%	(74.2%)
Finance charges	(1 150)	(1 150)	(148)	12.9%	(235)	20.4%	(111)	9.7%	(494)	43.0%	(359)	-	(69.0%)
Transfers and grants	(16 150)	(16 150)	(4 301)	26.6%	(168)	1.0%	(4 266)	26.4%	(8 735)	54.1%	(253)	24.5%	1 588.0%
Net Cash from/(used) Operating Activities	32 762	32 762	17 935	54.7%	17 672	53.9%	9 421	28.8%	45 028	137.4%	(26 081)	(191.4%)	(136.1%)
Cash Flow from Investing Activities													
Receipts	-	-	20 000	-	-	-	-	-	20 000	-	52 800	-	(100.0%)
Proceeds on disposal of PPE	-	-	20 000	-	-	-	-	-	20 000	-	52 800	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(25 084)	(25 084)	(5 822)	23.2%	(4 884)	19.5%	(6 292)	25.1%	(16 999)	67.8%	(4 808)	52.7%	30.9%
Capital assets	(25 084)	(25 084)	(5 822)	23.2%	(4 884)	19.5%	(6 292)	25.1%	(16 999)	67.8%	(4 808)	52.7%	30.9%
Net Cash from/(used) Investing Activities	(25 084)	(25 084)	14 178	(56.5%)	(4 884)	19.5%	(6 292)	25.1%	3 001	(12.0%)	47 992	(348.0%)	(113.1%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 053)	(7 053)	(1 494)	21.2%	(1 841)	26.1%	(1 964)	27.8%	(5 299)	75.1%	(1 745)	73.7%	12.6%
Repayment of borrowing	(7 053)	(7 053)	(1 494)	21.2%	(1 841)	26.1%	(1 964)	27.8%	(5 299)	75.1%	(1 745)	73.7%	12.6%
Net Cash from/(used) Financing Activities	(7 053)	(7 053)	(1 494)	21.2%	(1 841)	26.1%	(1 964)	27.8%	(5 299)	75.1%	(1 745)	73.7%	12.6%
Net Increase/(Decrease) in cash held	625	625	30 619	4 895.2%	10 947	1 750.2%	1 164	186.1%	42 730	6 831.6%	20 167	(6 703.5%)	(94.2%)
Cash/cash equivalents at the year begin:	25 260	25 260	22 797	90.2%	53 415	211.5%	64 362	254.8%	22 797	90.2%	28 501	100.0%	125.8%
Cash/cash equivalents at the year end:	25 885	25 885	53 415	206.4%	64 362	248.6%	65 527	253.1%	65 527	253.1%	48 668	320.2%	34.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(577)	(4.3%)	227	1.7%	294	2.2%	13 335	100.4%	13 279	55.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(8)	(.7%)	1	.1%	(21)	(1.7%)	1 255	102.3%	1 227	5.1%	-	-	-
Interest on Arrear Debtor Accounts	160	13.5%	155	13.1%	148	12.5%	724	61.0%	1 187	4.9%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2)	-	89	1.1%	96	1.1%	8 257	97.8%	8 440	35.0%	-	-	-
Total By Income Source	(426)	(1.8%)	471	2.0%	517	2.1%	23 570	97.7%	24 132	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(447)	(5.6%)	211	2.7%	280	3.5%	7 871	99.4%	7 915	32.8%	-	-	-
Commercial	16	.2%	160	2.1%	135	1.8%	7 222	95.9%	7 532	31.2%	-	-	-
Households	7	2.8%	12	4.7%	7	2.8%	220	89.7%	245	1.0%	-	-	-
Other	(2)	-	89	1.1%	96	1.1%	8 257	97.8%	8 440	35.0%	-	-	-
Total By Customer Group	(426)	(1.8%)	471	2.0%	517	2.1%	23 570	97.7%	24 132	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	9	5.5%	154	90.3%	7	4.2%	-	-	170	100.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	9	5.5%	154	90.3%	7	4.2%	-	-	170	100.0%

Contact Details

Municipal Manager	Mr Chris Sibusiso Mhlongo (Acting)	032 481 4500
Financial Manager	Mr Sibusiso Majola (Acting)	032 481 4500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ILEMBE (DC29)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	589 783	584 507	200 640	34.0%	161 946	27.5%	140 967	24.1%	503 553	86.2%	154 200	79.0%	(8.6%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	99 699	80 197	22 612	22.7%	21 293	21.4%	21 002	26.2%	64 906	80.9%	22 785	72.7%	(7.8%)
Service charges - sanitation revenue	36 442	46 929	11 638	31.9%	11 699	32.1%	11 681	24.9%	35 019	74.6%	16 560	77.4%	(29.5%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	2 635	23 878	1 062	40.3%	426	16.2%	207	9%	1 695	7.1%	-	1.9%	(100.0%)
Rental of facilities and equipment	14	33	8	58.0%	5	37.3%	(1)	(3.7%)	13	38.2%	2	61.5%	(165.7%)
Interest earned - external investments	3 614	3 614	975	27.0%	624	17.3%	836	23.1%	2 436	67.4%	1 961	96.9%	(57.4%)
Interest earned - outstanding debtors	20 549	18 166	4 211	20.5%	4 444	21.6%	5 000	27.5%	13 656	75.2%	4 815	76.8%	3.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	1 473	1 473	-	-	-	-	745	50.6%	745	50.6%	739	148.0%	8%
Transfers recognised - operational	396 961	390 531	156 125	39.3%	123 989	31.2%	94 468	24.2%	374 582	95.9%	104 358	99.5%	(9.5%)
Other own revenue	28 395	19 686	4 008	14.1%	(534)	(1.9%)	7 028	35.7%	10 502	53.3%	2 981	45.5%	135.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	579 600	584 381	128 145	22.1%	143 372	24.7%	138 582	23.7%	410 098	70.2%	153 520	72.1%	(9.7%)
Employee related costs	178 075	183 526	47 595	26.7%	47 012	26.4%	40 246	21.9%	134 853	73.5%	40 685	70.1%	(1.1%)
Remuneration of councillors	11 043	11 043	2 124	19.2%	1 860	16.8%	2 019	18.3%	6 003	54.4%	2 332	69.8%	(13.4%)
Debt impairment	55 763	41 466	13 942	25.0%	13 940	25.0%	3 218	7.8%	31 099	75.0%	13 242	75.0%	(75.7%)
Depreciation and asset impairment	65 868	72 402	20 074	30.5%	16 215	24.6%	22 804	31.5%	59 093	81.6%	12 907	77.0%	76.7%
Finance charges	8 125	12 310	4 520	55.6%	1 868	23.0%	3 267	26.5%	9 656	78.4%	2 561	52.1%	27.6%
Bulk purchases	74 318	74 318	10 306	13.9%	23 972	32.3%	18 621	25.1%	52 900	71.2%	15 552	69.6%	19.7%
Other Materials	41 228	51 281	6 852	16.6%	8 906	21.6%	21 591	42.1%	37 349	72.8%	20 531	66.0%	5.2%
Contracted services	36 634	40 714	7 753	21.2%	13 197	36.0%	8 392	20.6%	29 342	72.1%	8 967	82.9%	(6.4%)
Transfers and grants	15 000	10 526	-	-	-	-	-	-	-	-	10 117	75.2%	(100.0%)
Other expenditure	93 547	86 795	14 978	16.0%	16 401	17.5%	18 423	21.2%	49 803	57.4%	26 626	71.8%	(30.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	10 182	126	72 495		18 575		2 385		93 455		680		
Transfers recognised - capital	362 328	351 344	149 283	41.2%	105 998	29.3%	111 071	31.6%	366 352	104.3%	128 676	55.1%	(13.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	372 510	351 470	221 779		124 573		113 456		459 807		129 356		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	372 510	351 470	221 779		124 573		113 456		459 807		129 356		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	372 510	351 470	221 779		124 573		113 456		459 807		129 356		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	372 510	351 470	221 779		124 573		113 456		459 807		129 356		

Part 2: Capital Revenue and Expenditur

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	767 254	788 624	300 990	39.2%	306 879	40.0%	176 675	22.4%	784 545	99.5%	253 033	83.0%	(30.2%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	90 204	114 953	30 291	33.6%	22 645	25.1%	24 018	20.9%	76 954	66.9%	18 816	34.9%	27.6%
Other revenue	29 884	21 067	5 864	19.6%	(2 134)	(7.1%)	853	4.0%	4 583	21.8%	(9 149)	17.3%	(109.3%)
Government - operating	395 961	389 420	157 082	39.7%	124 694	31.5%	102 553	26.3%	384 329	98.7%	85 962	98.0%	19.3%
Government - capital	234 234	250 334	106 811	45.6%	160 995	68.7%	48 436	19.3%	316 242	126.3%	155 443	100.0%	(68.8%)
Interest	16 971	12 850	942	5.5%	679	4.0%	815	6.3%	2 436	19.0%	1 961	17.1%	(58.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(472 352)	(636 712)	(233 197)	49.4%	(153 892)	32.6%	(85 304)	13.4%	(472 393)	74.2%	(52 038)	83.0%	63.9%
Suppliers and employees	(454 227)	(613 875)	(228 677)	50.3%	(152 400)	33.6%	(81 646)	13.3%	(462 724)	75.4%	(46 614)	84.0%	75.2%
Finance charges	(8 125)	(12 310)	(4 520)	55.6%	(1 491)	18.4%	(3 658)	29.7%	(9 669)	78.5%	(2 561)	51.8%	42.8%
Transfers and grants	(10 000)	(10 526)	-	-	-	-	-	-	-	-	(2 862)	78.6%	(100.0%)
Net Cash from/(used) Operating Activities	294 901	151 913	67 793	23.0%	152 988	51.9%	91 371	60.1%	312 152	205.5%	200 996	83.0%	(54.5%)
Cash Flow from Investing Activities													
Receipts	152 627	154 817	33 505	22.0%	13 265	8.7%	15 204	9.8%	61 974	40.0%	(596)	73.7%	(2 651.0%)
Proceeds on disposal of PPE	128 094	154 817	33 627	26.3%	13 615	10.6%	15 659	10.1%	62 900	40.6%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	24 533	0	(122)	(.5%)	(350)	(1.4%)	(455)	(45 534 400.0%)	(927)	(92 658 600.0%)	(596)	73.7%	(23.6%)
Payments	(347 899)	(311 899)	(123 547)	35.5%	(139 852)	40.2%	(80 844)	25.9%	(344 243)	110.4%	(94 472)	55.3%	(14.4%)
Capital assets	(347 899)	(311 899)	(123 547)	35.5%	(139 852)	40.2%	(80 844)	25.9%	(344 243)	110.4%	(94 472)	55.3%	(14.4%)
Net Cash from/(used) Investing Activities	(195 273)	(157 083)	(90 042)	46.1%	(126 587)	64.8%	(65 640)	41.8%	(282 269)	179.7%	(95 068)	55.3%	(31.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	8.3%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	8.3%	-
Payments	(43 760)	(13 760)	(789)	1.8%	(13 169)	30.1%	(4 484)	32.6%	(18 442)	134.0%	(16 367)	209.8%	(72.6%)
Repayment of borrowing	(43 760)	(13 760)	(789)	1.8%	(13 169)	30.1%	(4 484)	32.6%	(18 442)	134.0%	(16 367)	209.8%	(72.6%)
Net Cash from/(used) Financing Activities	(43 760)	(13 760)	(789)	1.8%	(13 169)	30.1%	(4 484)	32.6%	(18 442)	134.0%	(16 367)	230.2%	(72.6%)
Net Increase/(Decrease) in cash held	55 869	(18 930)	(23 038)	(41.2%)	13 231	23.7%	21 247	(112.2%)	11 440	(60.4%)	89 560	634.3%	(76.3%)
Cash/cash equivalents at the year begin:	55 940	36 143	36 143	64.6%	13 104	23.4%	26 336	72.9%	36 143	100.0%	69 080	100.0%	(61.9%)
Cash/cash equivalents at the year end:	111 808	17 213	13 104	11.7%	26 336	23.6%	47 583	276.4%	47 583	276.4%	158 640	283.6%	(70.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	6 834	5.6%	1 178	1.0%	2 876	2.4%	110 172	91.0%	121 060	48.3%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 753	8.7%	2 713	6.3%	2 037	4.7%	34 478	80.2%	42 981	17.2%	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 748	3.5%	1 878	3.8%	1 679	3.4%	44 450	89.3%	49 756	19.9%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 800	18.6%	248	.7%	2 203	6.0%	27 351	74.7%	36 603	14.6%	-	-	-
Total By Income Source	19 135	7.6%	6 017	2.4%	8 796	3.5%	216 451	86.4%	250 399	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 352	10.0%	1 119	8.3%	1 020	7.6%	9 985	74.1%	13 475	5.4%	-	-	-
Commercial	3 917	41.3%	(1 801)	(19.0%)	446	4.7%	6 914	73.0%	9 476	3.8%	-	-	-
Households	7 307	3.7%	6 173	3.1%	5 582	2.8%	179 648	90.4%	198 710	79.4%	-	-	-
Other	6 561	22.8%	526	1.8%	1 748	6.1%	19 903	69.3%	28 738	11.5%	-	-	-
Total By Customer Group	19 135	7.6%	6 017	2.4%	8 796	3.5%	216 451	86.4%	250 399	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	161	100.0%	-	-	-	-	-	-	161	.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 806	100.0%	-	-	-	-	-	-	1 806	5.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 939	9.7%	16 166	53.4%	1 122	3.7%	10 032	33.2%	30 260	93.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	4 907	15.2%	16 166	50.2%	1 122	3.5%	10 032	31.1%	32 227	100.0%

Contact Details

Municipal Manager	Mr Mrs Nonhlanhla Gamede	032 437 9501
Financial Manager	Mr Emmanuel Ngcobo (Acting CFO)	032 437 9503

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: GREATER KOKSTAD (KZN433)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

Operating Revenue and Expenditure	2016/17									2015/16		Q3 of 2015/16 to Q3 of 2016/17	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	322 232	319 667	130 613	40.5%	60 923	18.9%	57 117	17.9%	248 653	77.8%	53 683	78.7%	6.4%
Property rates	97 002	96 409	66 381	68.4%	10 290	10.6%	9 416	9.8%	86 088	89.3%	8 989	92.1%	4.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	116 239	116 239	31 916	27.5%	23 100	19.9%	21 082	18.1%	76 098	65.5%	20 224	68.9%	4.2%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	26 151	26 151	6 507	24.9%	6 417	24.5%	6 369	24.4%	19 293	73.8%	6 009	90.5%	6.0%
Service charges - other	1 286	1 286	295	22.9%	289	22.5%	296	23.0%	880	68.4%	280	69.4%	5.7%
Rental of facilities and equipment	1 715	1 715	277	16.2%	198	11.5%	198	39.2%	673	39.2%	237	56.2%	(16.5%)
Interest earned - external investments	5 323	5 323	1 291	24.3%	2 447	46.0%	1 910	35.9%	5 649	106.1%	1 472	75.5%	29.8%
Interest earned - outstanding debtors	3 628	5 101	1 480	40.8%	1 468	40.5%	1 240	24.3%	4 188	82.1%	1 425	103.3%	(13.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 269	1 269	104	8.2%	116	9.2%	63	5.0%	283	22.3%	87	48.0%	(27.2%)
Licences and permits	3 701	3 701	825	22.3%	803	21.7%	752	20.3%	2 381	64.3%	554	73.6%	35.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	62 303	58 816	20 123	32.3%	15 402	24.7%	15 359	26.1%	50 884	86.5%	13 301	81.1%	15.5%
Other own revenue	3 617	3 657	1 412	39.1%	391	10.8%	432	11.8%	2 235	61.1%	1 105	19.1%	(60.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	374 138	368 561	82 256	22.0%	67 813	18.1%	76 724	20.8%	226 792	61.5%	64 505	62.7%	18.9%
Employee related costs	114 433	110 744	22 291	19.5%	25 280	22.1%	24 103	21.8%	71 673	64.7%	21 458	60.5%	12.3%
Remuneration of councillors	6 937	6 937	1 380	19.9%	1 556	22.4%	1 610	23.2%	4 546	65.5%	1 467	-	9.7%
Debt impairment	9 500	8 907	15	.2%	4	-	8 731	98.0%	8 750	98.2%	-	.2%	(100.0%)
Depreciation and asset impairment	73 138	63 138	7 600	10.4%	6 705	9.2%	10 997	17.4%	25 301	40.1%	15 484	83.3%	(29.0%)
Finance charges	1 956	1 412	354	18.1%	253	12.9%	264	18.7%	871	61.6%	456	36.6%	(42.1%)
Bulk purchases	94 536	94 536	31 093	32.9%	16 609	17.6%	15 665	16.6%	63 367	67.0%	15 498	69.8%	1.1%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	28 282	31 479	7 159	25.3%	7 073	25.0%	5 634	17.9%	19 866	63.1%	4 450	50.6%	26.6%
Transfers and grants	12 113	12 113	4 467	36.9%	4 052	33.5%	3 285	27.1%	11 805	97.5%	24	1.7%	13 481.9%
Other expenditure	33 242	39 294	7 898	23.8%	6 280	18.9%	6 435	16.4%	20 613	52.5%	5 669	48.6%	13.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(51 906)	(48 894)	48 357		(6 890)		(19 607)		21 861		(10 822)		
Transfers recognised - capital	31 525	31 525	4 446	14.1%	3 867	12.3%	2 295	7.3%	10 608	33.6%	5 319	75.0%	(56.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(20 381)	(17 369)	52 804		(3 023)		(17 313)		32 468		(5 503)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(20 381)	(17 369)	52 804		(3 023)		(17 313)		32 468		(5 503)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(20 381)	(17 369)	52 804		(3 023)		(17 313)		32 468		(5 503)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(20 381)	(17 369)	52 804		(3 023)		(17 313)		32 468		(5 503)		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	328 645	328 685	120 549	36.7%	65 620	20.0%	70 389	21.4%	256 559	78.1%	62 063	89.3%	13.4%
Property rates, penalties and collection charges	87 302	87 301	52 659	60.3%	11 975	13.7%	11 715	13.4%	76 350	87.5%	9 651	87.8%	21.4%
Service charges	128 262	128 262	36 616	28.5%	22 919	17.9%	22 518	17.6%	82 053	64.0%	24 932	71.8%	(9.7%)
Other revenue	10 302	10 342	3 866	37.5%	2 770	26.9%	11 264	108.9%	17 901	173.1%	7 399	255.8%	52.2%
Government - operating	62 303	62 303	19 657	31.6%	13 893	22.3%	5 514	8.9%	39 064	62.7%	12 019	78.7%	(54.1%)
Government - capital	31 525	31 525	6 500	20.6%	11 000	34.9%	18 525	58.8%	36 025	114.3%	7 611	160.1%	143.4%
Interest	8 951	8 951	1 250	14.0%	3 062	34.2%	853	9.5%	5 165	57.7%	237	16.7%	259.6%
Dividends	-	-	-	-	-	-	-	-	-	-	215	-	(100.0%)
Payments	(282 037)	(284 484)	(68 824)	24.4%	(43 702)	15.5%	(57 640)	20.3%	(170 166)	59.8%	(49 608)	62.2%	16.2%
Suppliers and employees	(280 080)	(282 672)	(34 746)	12.4%	(43 636)	15.6%	(57 386)	20.3%	(135 768)	48.0%	(43 658)	58.3%	31.4%
Finance charges	(1 956)	(1 812)	(34 078)	1 741.9%	(66)	3.4%	(254)	14.0%	(34 398)	1 897.8%	(5 950)	405.9%	(95.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	46 609	44 201	51 725	111.0%	21 918	47.0%	12 749	28.8%	86 393	195.5%	12 455	449.6%	2.4%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(45 225)	(68 781)	(11 949)	26.4%	(5 645)	12.5%	(2 101)	3.1%	(19 696)	28.6%	(8 674)	35.3%	(75.8%)
Capital assets	(45 225)	(68 781)	(11 949)	26.4%	(5 645)	12.5%	(2 101)	3.1%	(19 696)	28.6%	(8 674)	35.3%	(75.8%)
Net Cash from/(used) Investing Activities	(45 225)	(68 781)	(11 949)	26.4%	(5 645)	12.5%	(2 101)	3.1%	(19 696)	28.6%	(8 674)	43.3%	(75.8%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 089)	(1 089)	(519)	47.7%	(330)	30.3%	(310)	28.5%	(1 159)	106.4%	(649)	196.8%	(52.2%)
Repayment of borrowing	(1 089)	(1 089)	(519)	47.7%	(330)	30.3%	(310)	28.5%	(1 159)	106.4%	(649)	196.8%	(52.2%)
Net Cash from/(used) Financing Activities	(1 089)	(1 089)	(519)	47.7%	(330)	30.3%	(310)	28.5%	(1 159)	106.4%	(649)	196.8%	(52.2%)
Net Increase/(Decrease) in cash held	294	(25 669)	39 257	13 340.6%	15 942	5 417.7%	10 338	(40.3%)	65 538	(255.3%)	3 132	(228.0%)	230.1%
Cash/cash equivalents at the year begin:	43 401	88 367	88 367	203.6%	127 625	294.1%	143 567	162.5%	88 367	100.0%	117 534	96.3%	22.1%
Cash/cash equivalents at the year end:	43 696	62 698	127 625	292.1%	143 567	328.6%	153 905	245.5%	153 905	245.5%	120 666	484.1%	27.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 685	55.4%	1 547	18.3%	(736)	(8.7%)	2 961	35.0%	8 456	17.9%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 388	15.1%	1 755	7.8%	747	3.3%	16 573	73.8%	22 462	47.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 139	10.9%	813	7.8%	607	5.8%	7 869	75.5%	10 428	22.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	407	5.5%	410	5.5%	392	5.3%	6 185	83.7%	7 394	15.6%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 203	(87.0%)	(3 250)	235.0%	(305)	22.0%	968	(70.0%)	(1 383)	(2.9%)	-	-	-
Total By Income Source	10 821	22.8%	1 275	2.7%	705	1.5%	34 557	73.0%	47 357	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	288	29.2%	197	20.0%	174	17.7%	327	33.1%	986	2.1%	-	-	-
Commercial	6 924	75.1%	2 289	24.8%	197	2.1%	(184)	(2.0%)	9 226	19.5%	-	-	-
Households	3 439	13.6%	(1 382)	(5.5%)	191	.8%	23 066	91.1%	25 313	53.5%	-	-	-
Other	170	1.4%	171	1.4%	144	1.2%	11 349	95.9%	11 833	25.0%	-	-	-
Total By Customer Group	10 821	22.8%	1 275	2.7%	705	1.5%	34 557	73.0%	47 357	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6	100.0%	-	-	-	-	-	-	6	1.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	412	91.6%	38	8.4%	-	-	-	-	449	98.7%
Total	418	91.7%	38	8.3%	-	-	-	-	455	100.0%

Contact Details

Municipal Manager	Mr A. Velem	039 797 6665
Financial Manager	Mr T.L. Mketsu	039 797 6613

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UBUHLEBEZWE (KZN434)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

Operating Revenue and Expenditure	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	122 091	120 501	56 701	46.4%	36 341	29.8%	26 788	22.2%	119 829	99.4%	27 981	68.8%	(4.3%)
Property rates	15 754	10 898	14 330	91.0%	51	.3%	(1 072)	(9.8%)	13 309	122.1%	(105)	101.2%	922.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 991	1 691	430	21.6%	438	22.0%	449	26.5%	1 316	77.9%	410	66.3%	9.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	498	524	152	30.6%	327	65.6%	(13)	(2.4%)	466	89.0%	227	154.0%	(105.6%)
Interest earned - external investments	4 000	7 500	1 547	38.7%	2 501	62.5%	1 786	23.8%	5 834	77.8%	1 770	98.6%	.9%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	250	250	149	59.5%	500	200.1%	(542)	(216.8%)	107	42.8%	731	695.2%	(174.1%)
Licences and permits	3 560	3 560	778	21.8%	678	19.0%	778	21.8%	2 233	62.7%	875	74.4%	(11.1%)
Agency services	720	720	219	30.4%	191	26.5%	158	21.9%	568	78.9%	191	85.7%	(17.2%)
Transfers recognised - operational	95 039	95 039	38 932	41.0%	31 571	33.2%	24 536	25.8%	95 039	100.0%	23 381	68.1%	4.9%
Other own revenue	279	320	164	58.9%	84	30.3%	707	221.4%	956	299.1%	501	9.2%	41.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	134 696	130 414	22 717	16.9%	26 894	20.0%	26 620	20.4%	76 231	58.5%	22 048	57.8%	20.7%
Employee related costs	60 566	56 496	11 989	19.8%	14 620	24.1%	12 732	22.5%	39 341	69.6%	11 967	68.8%	6.4%
Remuneration of councillors	9 855	9 855	1 776	18.0%	2 124	21.5%	2 250	22.8%	6 150	62.4%	1 957	77.9%	15.0%
Debt impairment	1 900	1 900	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	19 000	19 000	3 309	17.4%	1 698	8.9%	4 993	26.3%	9 999	52.6%	1 497	59.9%	233.5%
Finance charges	-	-	1	-	1	-	(2)	-	0	-	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	2 994	3 349	552	18.4%	865	28.9%	440	13.1%	1 857	55.5%	514	31.5%	(14.3%)
Contracted services	6 484	6 286	1 398	21.6%	1 550	23.9%	1 123	17.9%	4 072	64.8%	1 191	51.1%	(5.7%)
Transfers and grants	4 435	3 935	476	10.7%	923	20.8%	1 365	34.7%	2 765	70.3%	353	53.8%	287.2%
Other expenditure	29 462	29 594	3 216	10.9%	5 112	17.4%	3 718	12.6%	12 046	40.7%	4 569	41.8%	(18.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(12 605)	(9 913)	33 984		9 447		168		43 598		5 933		
Transfers recognised - capital	58 280	62 882	2 542	4.4%	13 494	23.2%	38 021	60.5%	54 057	86.0%	16 834	44.3%	125.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	45 675	52 969	36 526		22 941		38 189		97 655		22 767		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	45 675	52 969	36 526		22 941		38 189		97 655		22 767		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	45 675	52 969	36 526		22 941		38 189		97 655		22 767		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	45 675	52 969	36 526		22 941		38 189		97 655		22 767		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Cash Flow from Operating Activities														
Receipts	214 505	214 505	68 353	31.9%	54 193	25.3%	56 260	26.2%	178 806	83.4%	74 518	137.6%	(24.5%)	
Property rates, penalties and collection charges	41 225	41 225	2 497	6.1%	2 173	5.3%	2 487	6.0%	7 157	17.4%	2 617	68.5%	(5.0%)	
Service charges	3 493	3 493	(962)	(27.5%)	(349)	(10.0%)	(213)	(6.1%)	(1 524)	(43.6%)	726	95.1%	(129.3%)	
Other revenue	9 469	9 469	19 242	203.2%	11 703	123.6%	19 531	206.3%	50 475	533.1%	32 178	2 491.1%	(39.3%)	
Government - operating	95 039	95 039	39 530	41.6%	30 164	31.7%	22 622	23.8%	92 316	97.1%	21 307	98.2%	6.2%	
Government - capital	58 280	58 280	6 500	11.2%	8 000	13.7%	9 557	16.4%	24 057	41.3%	15 935	37.9%	(40.0%)	
Interest	7 000	7 000	1 547	22.1%	2 501	35.7%	2 276	32.5%	6 324	90.3%	1 754	122.6%	29.8%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(113 796)	(113 796)	(40 581)	35.7%	(61 616)	54.1%	(38 314)	33.7%	(140 511)	123.5%	(52 575)	197.1%	(27.1%)	
Suppliers and employees	(109 361)	(109 361)	(40 095)	36.7%	(60 381)	55.2%	(36 977)	33.8%	(137 453)	125.7%	(52 219)	201.1%	(29.2%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	(4 435)	(4 435)	(486)	11.0%	(1 235)	27.8%	(1 337)	30.2%	(3 058)	69.0%	(357)	29.8%	275.0%	
Net Cash from/(used) Operating Activities	100 709	100 709	27 772	27.6%	(7 423)	(7.4%)	17 946	17.8%	38 295	38.0%	21 942	47.1%	(18.2%)	
Cash Flow from Investing Activities														
Receipts	-	-	-	-	(3 664)	-	(1 011)	-	(4 675)	-	-	-	(100.0%)	
Proceeds on disposal of PPE	-	-	-	-	(3 664)	-	(1 011)	-	(4 675)	-	-	-	(100.0%)	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(65 912)	(70 745)	-	-	-	-	-	-	-	-	-	-	-	
Capital assets	(65 912)	(70 745)	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Investing Activities	(65 912)	(70 745)	-	-	(3 664)	5.6%	(1 011)	1.4%	(4 675)	6.6%	-	-	(100.0%)	
Cash Flow from Financing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	34 796	29 963	27 772	79.8%	(11 087)	(31.9%)	16 935	56.5%	33 620	112.2%	21 942	(169.8%)	(22.8%)	
Cash/cash equivalents at the year begin:	53 172	53 172	144 865	272.4%	172 638	324.7%	161 551	303.8%	144 865	272.4%	10 575	-	1 427.7%	
Cash/cash equivalents at the year end:	87 969	83 136	172 638	196.2%	161 551	183.6%	178 486	214.7%	178 486	214.7%	32 517	72.9%	448.9%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	9	100.0%	9	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 292	4.7%	5 611	20.4%	517	1.9%	20 101	73.0%	27 520	89.8%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	325	8.8%	150	4.1%	89	2.4%	3 125	84.7%	3 689	12.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	89	100.0%	89	.3%	-	-	-
Interest on Arrear Debtor Accounts	0	-	-	-	-	-	742	100.0%	742	2.4%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 444)	173.7%	39	(2.8%)	33	(2.4%)	964	(68.5%)	(1 407)	(4.6%)	-	-	-
Total By Income Source	(827)	(2.7%)	5 800	18.9%	639	2.1%	25 030	81.7%	30 642	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(1 365)	(15.3%)	4 187	46.9%	100	1.1%	6 003	67.3%	8 925	29.1%	-	-	-
Commercial	346	2.8%	629	5.1%	310	2.5%	11 025	89.6%	12 310	40.2%	-	-	-
Households	191	2.0%	983	10.5%	229	2.4%	8 001	85.1%	9 405	30.7%	-	-	-
Other	1	40.7%	0	14.8%	0	.5%	1	44.0%	2	-	-	-	-
Total By Customer Group	(827)	(2.7%)	5 800	18.9%	639	2.1%	25 030	81.7%	30 642	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 153	100.0%	-	-	-	-	-	-	1 153	12.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	7 892	100.0%	-	-	-	-	-	-	7 892	87.3%
Total	9 046	100.0%	-	-	-	-	-	-	9 046	100.0%

Contact Details

Municipal Manager	Mr Gamakulu Sineke	039 834 7700
Financial Manager	Mrs Unathi P Mahlasela	039 834 7700

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZIMKHULU (KZN435)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

[illegible]

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	242 600	250 550	117 814	48.6%	81 919	33.8%	60 313	24.1%	260 046	103.8%	62 127	95.5%	(2.9%)
Property rates, penalties and collection charges	9 562	8 525	1 533	16.0%	1 618	16.9%	2 043	24.0%	5 193	60.9%	1 300	60.4%	57.1%
Service charges	757	757	229	30.2%	250	33.0%	245	32.3%	724	95.6%	208	83.5%	17.7%
Other revenue	4 400	4 696	1 265	28.7%	968	22.0%	1 270	27.0%	3 502	74.6%	917	72.3%	38.4%
Government - operating	183 438	158 438	65 647	35.8%	54 303	29.6%	38 488	24.3%	158 438	100.0%	38 367	111.4%	.3%
Government - capital	39 743	67 243	45 000	113.2%	22 243	56.0%	15 500	23.1%	82 743	123.1%	19 978	74.3%	(22.4%)
Interest	4 700	10 891	4 141	88.1%	2 538	54.0%	2 768	25.4%	9 446	86.7%	1 356	32.4%	104.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(193 181)	(162 342)	(31 280)	16.2%	(37 545)	19.4%	(33 635)	20.7%	(102 460)	63.1%	(35 591)	78.8%	(5.5%)
Suppliers and employees	(166 606)	(160 707)	(30 851)	18.5%	(37 376)	22.4%	(32 978)	20.5%	(101 205)	63.0%	(31 279)	67.8%	5.4%
Finance charges	-	(60)	-	-	-	-	-	-	-	-	(471)	1 173.1%	(100.0%)
Transfers and grants	(26 575)	(1 575)	(429)	1.6%	(169)	.6%	(657)	41.7%	(1 255)	79.7%	(3 841)	1 166.1%	(82.9%)
Net Cash from/(used) Operating Activities	49 419	88 208	86 535	175.1%	44 374	89.8%	26 678	30.2%	157 587	178.7%	26 536	126.2%	.5%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(57 350)	(82 269)	(11 718)	20.4%	(20 313)	35.4%	(11 863)	14.4%	(43 895)	53.4%	(15 740)	74.8%	(24.6%)
Capital assets	(57 350)	(82 269)	(11 718)	20.4%	(20 313)	35.4%	(11 863)	14.4%	(43 895)	53.4%	(15 740)	74.8%	(24.6%)
Net Cash from/(used) Investing Activities	(57 350)	(82 269)	(11 718)	20.4%	(20 313)	35.4%	(11 863)	14.4%	(43 895)	53.4%	(15 740)	74.8%	(24.6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	(10 000)	-	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	(10 000)	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	(10 000)	-	(100.0%)
Net Increase/(Decrease) in cash held	(7 931)	5 939	74 816	(943.3%)	24 061	(303.4%)	14 815	249.4%	113 692	1 914.3%	796	669.1%	1 760.1%
Cash/cash equivalents at the year begin:	83 394	111 745	111 745	134.0%	186 561	223.7%	210 623	188.5%	111 745	100.0%	133 223	84.4%	58.1%
Cash/cash equivalents at the year end:	75 463	117 684	186 561	247.2%	210 623	279.1%	225 437	191.6%	225 437	191.6%	134 019	113.9%	68.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	171	3.3%	67	1.3%	68	1.3%	4 825	94.0%	5 131	62.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	81	5.1%	56	3.5%	50	3.2%	1 399	88.2%	1 586	19.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	62	20.4%	23	7.7%	10	3.3%	208	68.6%	304	3.7%	-	-	-
Interest on Arrear Debtor Accounts	21	3.0%	20	3.0%	20	2.9%	626	91.1%	687	8.3%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	121	21.6%	27	4.8%	(9)	(1.6%)	422	75.1%	561	6.8%	(58)	(10.4%)	-
Total By Income Source	456	5.5%	194	2.4%	139	1.7%	7 480	90.5%	8 270	100.0%	(58)	(.7%)	-
Debtors Age Analysis By Customer Group													
Organs of State	59	2.1%	1	-	1	.1%	2 819	97.9%	2 881	34.8%	-	-	-
Commercial	261	13.6%	75	3.9%	28	1.4%	1 556	81.0%	1 920	23.2%	(0)	-	-
Households	136	3.9%	119	3.4%	110	3.2%	3 105	89.5%	3 469	42.0%	(58)	(1.7%)	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	456	5.5%	194	2.4%	139	1.7%	7 480	90.5%	8 270	100.0%	(58)	(.7%)	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	797	100.0%	-	-	-	-	-	-	797	4.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	463	100.0%	-	-	-	-	-	-	463	2.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 859	100.0%	-	-	-	-	-	-	15 859	92.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	17 119	100.0%	-	-	-	-	-	-	17 119	100.0%

Contact Details

Municipal Manager	Mr Z. Sikhosana	039 259 5300
Financial Manager	Mrs T. Ngcemu	039 259 5012

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DR NKOSAZANA DLAMINI ZUMA (KZN436)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	156 200	189 582	55 695	35.7%	41 899	26.8%	32 090	16.9%	129 685	68.4%	-	-	(100.0%)
Property rates	19 452	13 874	3 615	18.6%	3 705	19.0%	1 250	9.0%	8 570	61.8%	-	-	(100.0%)
Property rates - penalties and collection charges	1 516	1 366	133	8.8%	-	-	3 276	239.8%	3 409	249.6%	-	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 963	3 535	2 909	98.2%	1 141	38.5%	-	-	4 050	114.6%	-	-	-
Service charges - other	-	-	260	-	260	-	100	-	620	-	-	-	(100.0%)
Rental of facilities and equipment	641	352	115	17.9%	54	8.5%	49	14.0%	218	61.9%	-	-	(100.0%)
Interest earned - external investments	5 715	5 715	1 219	21.3%	1 438	25.2%	400	7.0%	3 058	53.5%	-	-	(100.0%)
Interest earned - outstanding debtors	151	-	17	11.6%	-	-	-	-	17	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	144	40	4	2.6%	17	12.1%	76	191.8%	97	244.9%	-	-	(100.0%)
Licences and permits	793	972	227	28.6%	253	31.9%	109	11.2%	588	60.5%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	112 159	126 137	45 427	40.5%	33 995	30.3%	26 606	21.1%	106 028	84.1%	-	-	(100.0%)
Other own revenue	12 665	37 591	1 770	14.0%	1 035	8.2%	224	.6%	3 029	8.1%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	141 997	137 858	25 593	18.0%	38 315	27.0%	26 954	19.6%	90 861	65.9%	-	-	(100.0%)
Employee related costs	58 298	53 551	11 795	20.2%	14 556	25.0%	10 507	19.6%	36 858	68.8%	-	-	(100.0%)
Remuneration of councillors	10 836	8 662	2 123	19.6%	2 402	22.2%	2 553	29.5%	7 078	81.7%	-	-	(100.0%)
Debt impairment	561	561	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	12 227	14 443	2 946	24.1%	3 470	28.4%	5 307	36.7%	11 723	81.2%	-	-	(100.0%)
Finance charges	747	552	25	3.3%	1	.2%	7	1.2%	33	6.0%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	11 365	13 420	2 073	18.2%	5 413	47.6%	(523)	(3.9%)	6 963	51.9%	-	-	(100.0%)
Transfers and grants	1 145	1 285	112	9.8%	525	45.9%	503	39.2%	1 140	88.7%	-	-	(100.0%)
Other expenditure	46 819	45 384	6 520	13.9%	11 948	25.5%	8 600	18.9%	27 068	59.6%	-	-	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	14 203	51 724	30 102		3 585		5 137		38 823		-	-	
Transfers recognised - capital	48 013	41 513	3 633	7.6%	10 969	22.8%	4 612	11.1%	19 214	46.3%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	62 216	93 237	33 735		14 554		9 748		58 037		-	-	
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	62 216	93 237	33 735		14 554		9 748		58 037		-	-	
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	62 216	93 237	33 735		14 554		9 748		58 037		-	-	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	62 216	93 237	33 735		14 554		9 748		58 037		-	-	

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	192 729	192 729	67 500	35.0%	56 963	29.6%	58 291	30.2%	182 753	94.8%	-	-	(100.0%)
Property rates, penalties and collection charges	17 695	17 695	3 570	20.2%	3 620	20.5%	5 038	28.5%	12 228	69.1%	-	-	(100.0%)
Service charges	2 637	2 637	275	10.4%	648	24.6%	569	21.6%	1 491	56.6%	-	-	(100.0%)
Other revenue	13 010	13 010	521	4.0%	1 867	14.3%	6 941	53.4%	9 329	71.7%	-	-	(100.0%)
Government - operating	112 159	112 159	47 370	42.2%	36 302	32.4%	30 465	27.2%	114 137	101.8%	-	-	(100.0%)
Government - capital	41 513	41 513	14 617	35.2%	13 134	31.6%	13 832	33.3%	41 583	100.2%	-	-	(100.0%)
Interest	5 715	5 715	1 147	20.1%	1 392	24.4%	1 445	25.3%	3 985	69.7%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(129 009)	(129 009)	(34 347)	26.6%	(32 525)	25.2%	(24 062)	18.7%	(90 934)	70.5%	-	-	(100.0%)
Suppliers and employees	(127 117)	(127 117)	(34 323)	27.0%	(32 525)	25.6%	(24 062)	18.9%	(90 909)	71.5%	-	-	(100.0%)
Finance charges	(747)	(747)	(24)	3.3%	-	-	-	-	(24)	3.3%	-	-	-
Transfers and grants	(1 145)	(1 145)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	63 720	63 720	33 152	52.0%	24 438	38.4%	34 229	53.7%	91 820	144.1%	-	-	(100.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(62 209)	(62 209)	(4 366)	7.0%	(27 243)	43.8%	(5 620)	9.0%	(37 229)	59.8%	-	-	(100.0%)
Capital assets	(62 209)	(62 209)	(4 366)	7.0%	(27 243)	43.8%	(5 620)	9.0%	(37 229)	59.8%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(62 209)	(62 209)	(4 366)	7.0%	(27 243)	43.8%	(5 620)	9.0%	(37 229)	59.8%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(613)	(613)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(613)	(613)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(613)	(613)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	899	899	28 786	3 203.4%	(2 804)	(312.1%)	28 609	3 183.6%	54 591	6 074.9%	-	-	(100.0%)
Cash/cash equivalents at the year begin:	21 980	21 980	83 325	379.1%	112 111	510.0%	109 307	497.3%	83 325	379.1%	-	-	(100.0%)
Cash/cash equivalents at the year end:	22 879	22 879	112 111	490.0%	109 307	477.8%	137 916	602.8%	137 916	602.8%	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	886	2.9%	607	2.0%	884	2.9%	27 794	92.1%	30 171	86.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	269	6.4%	54	1.3%	144	3.4%	3 713	88.8%	4 179	12.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	16	5.7%	18	6.6%	18	6.6%	223	81.1%	275	.8%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	28	9.3%	25	8.4%	25	8.4%	221	73.8%	299	.9%	-	-	-
Total By Income Source	1 199	3.4%	704	2.0%	1 071	3.1%	31 951	91.5%	34 924	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(34)	(.4%)	104	1.2%	149	1.7%	8 700	97.5%	8 919	25.5%	-	-	-
Commercial	(30)	(.9%)	98	3.0%	128	3.9%	3 052	94.0%	3 248	9.3%	-	-	-
Households	1 421	17.4%	261	3.2%	411	5.0%	6 053	74.3%	8 147	23.3%	-	-	-
Other	(159)	(1.1%)	241	1.6%	383	2.6%	14 145	96.8%	14 610	41.8%	-	-	-
Total By Customer Group	1 199	3.4%	704	2.0%	1 071	3.1%	31 951	91.5%	34 924	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Nkosiyezwe C Vezi	039 833 1038
Financial Manager	Mr Mthembeni KB Mzimela	039 833 1038

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HARRY GWALA (DC43)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	361 426	380 898	120 181	33.3%	105 961	29.3%	100 513	26.4%	326 655	85.8%	74 480	75.5%	35.0%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	40 714	18 039	4 385	10.8%	6 134	15.1%	19 788	109.7%	30 308	168.0%	7 706	73.4%	156.8%
Service charges - sanitation revenue	17 449	15 209	1 879	10.8%	2 629	15.1%	8 481	55.8%	12 989	85.4%	3 302	49.3%	156.8%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	2 391	199	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	3 700	6 075	986	26.7%	1 565	42.3%	1 749	28.8%	4 300	70.8%	584	70.1%	199.4%
Interest earned - outstanding debtors	8 500	14 658	3 937	46.3%	3 993	47.0%	4 125	28.1%	12 054	82.2%	2 254	79.7%	83.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	288 059	324 383	108 362	37.6%	91 261	31.7%	65 890	20.3%	265 513	81.9%	60 258	77.3%	9.3%
Other own revenue	614	2 336	631	102.8%	379	61.7%	480	20.6%	1 491	63.8%	375	97.2%	28.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	393 941	433 108	72 213	18.3%	107 546	27.3%	106 830	24.7%	286 589	66.2%	106 408	70.7%	.4%
Employee related costs	137 950	147 159	32 866	23.8%	34 480	25.0%	33 033	22.4%	100 379	68.2%	30 641	70.4%	7.8%
Remuneration of councillors	7 906	7 910	1 306	16.5%	1 383	17.5%	1 390	17.6%	4 079	51.6%	1 647	61.7%	(15.6%)
Debt impairment	26 044	26 044	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	31 874	42 844	-	-	20 179	63.3%	10 059	23.5%	30 238	70.6%	29 519	145.5%	(65.9%)
Finance charges	1 951	2 035	-	-	1 010	51.8%	-	-	1 010	49.6%	-	101.8%	-
Bulk purchases	10 709	10 709	599	5.6%	1 577	14.7%	2 944	27.5%	5 120	47.8%	1 912	70.0%	53.9%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	44 923	28 075	2 501	5.6%	9 712	21.6%	5 857	20.9%	18 070	64.4%	7 636	62.3%	(23.3%)
Transfers and grants	-	(2 667)	6 667	-	-	-	6 667	(250.0%)	13 333	(500.0%)	4 000	-	66.7%
Other expenditure	132 584	170 999	28 273	21.3%	39 205	29.6%	46 881	27.4%	114 360	66.9%	31 052	55.6%	51.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(32 515)	(52 209)	47 968		(1 585)		(6 317)		40 066		(31 928)		
Transfers recognised - capital	335 772	313 248	-	-	187 743	55.9%	20 040	6.4%	207 782	66.3%	137 842	100.7%	(85.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	303 258	261 039	47 968		186 158		13 723		247 848		105 914		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	303 258	261 039	47 968		186 158		13 723		247 848		105 914		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	303 258	261 039	47 968		186 158		13 723		247 848		105 914		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	303 258	261 039	47 968		186 158		13 723		247 848		105 914		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	660 249	667 252	295 604	44.8%	242 128	36.7%	108 800	16.3%	646 532	96.9%	148 100	92.0%	(26.5%)
Property rates, penalties and collection charges	-	42 081	-	-	-	-	-	-	-	-	-	-	-
Service charges	32 408	-	5 667	17.5%	7 818	24.1%	5 323	-	18 807	-	8 818	90.3%	(39.6%)
Other revenue	310	310	631	203.9%	379	122.4%	480	155.0%	1 491	480.9%	375	73.4%	28.1%
Government - operating	288 059	308 623	111 548	38.7%	88 817	30.8%	69 899	22.6%	270 264	87.6%	60 330	79.6%	15.9%
Government - capital	335 772	309 101	172 835	51.5%	139 640	41.6%	27 224	8.8%	339 699	109.9%	75 738	107.5%	(64.1%)
Interest	3 700	7 137	4 923	133.0%	5 474	147.9%	5 874	82.3%	16 271	228.0%	2 839	108.0%	106.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(331 239)	(393 012)	(216 095)	65.2%	(119 124)	36.0%	(91 815)	23.4%	(427 034)	108.7%	(92 481)	106.3%	(.7%)
Suppliers and employees	(329 288)	(390 993)	(209 429)	63.6%	(118 114)	35.9%	(85 148)	21.8%	(412 691)	105.5%	(88 481)	101.5%	(3.8%)
Finance charges	(1 951)	(2 019)	-	-	(1 010)	51.8%	-	-	(1 010)	50.0%	-	106.3%	-
Transfers and grants	-	-	(6 667)	-	-	-	(6 667)	-	(13 333)	-	(4 000)	-	66.7%
Net Cash from/(used) Operating Activities	329 009	274 240	79 508	24.2%	123 004	37.4%	16 985	6.2%	219 498	80.0%	55 620	73.8%	(69.5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(313 188)	(277 692)	(32 676)	10.4%	(56 980)	18.2%	(12 645)	4.6%	(102 301)	36.8%	(44 598)	55.9%	(71.6%)
Capital assets	(313 188)	(277 692)	(32 676)	10.4%	(56 980)	18.2%	(12 645)	4.6%	(102 301)	36.8%	(44 598)	55.9%	(71.6%)
Net Cash from/(used) Investing Activities	(313 188)	(277 692)	(32 676)	10.4%	(56 980)	18.2%	(12 645)	4.6%	(102 301)	36.8%	(44 598)	55.9%	(71.6%)
Cash Flow from Financing Activities													
Receipts	178	0	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	178	0	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 000)	(4 547)	-	-	(1 453)	48.4%	-	-	(1 453)	32.0%	(1 307)	66.0%	(100.0%)
Repayment of borrowing	(3 000)	(4 547)	-	-	(1 453)	48.4%	-	-	(1 453)	32.0%	(1 307)	66.0%	(100.0%)
Net Cash from/(used) Financing Activities	(2 822)	(4 547)	-	-	(1 453)	51.5%	-	-	(1 453)	32.0%	(1 307)	69.7%	(100.0%)
Net Increase/(Decrease) in cash held	13 000	(7 999)	46 832	360.3%	64 572	496.7%	4 340	(54.3%)	115 744	(1 447.0%)	9 714	(192.0%)	(55.3%)
Cash/cash equivalents at the year begin:	19 877	5 819	5 819	29.3%	52 651	264.9%	117 223	2 014.5%	5 819	100.0%	52 017	71.6%	125.4%
Cash/cash equivalents at the year end:	32 877	(2 180)	52 651	160.1%	117 223	356.6%	121 563	(5 576.7%)	121 563	(5 576.7%)	61 731	354.0%	96.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	6 661	5.6%	10 729	9.1%	2 952	2.5%	97 793	82.8%	118 135	64.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 602	5.6%	4 191	9.1%	1 153	2.5%	38 204	82.8%	46 151	25.1%	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 113	5.6%	1 793	9.1%	494	2.5%	16 347	82.8%	19 747	10.7%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	10 377	5.6%	16 714	9.1%	4 599	2.5%	152 344	82.8%	184 033	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 640	10.6%	2 609	16.9%	1 012	6.6%	10 171	65.9%	15 431	8.4%	-	-	-
Commercial	2 449	12.7%	6 245	32.4%	650	3.4%	9 923	51.5%	19 267	10.5%	-	-	-
Households	6 288	4.2%	7 860	5.3%	2 938	2.0%	132 250	88.6%	149 335	81.1%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	10 377	5.6%	16 714	9.1%	4 599	2.5%	152 344	82.8%	184 033	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	1 090	56.2%	655	33.8%	-	-	192	9.9%	1 937	22.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 069	30.6%	650	9.6%	336	5.0%	3 708	54.8%	6 762	77.0%
Auditor-General	67	85.5%	9	11.6%	0	-	2	2.8%	78	.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	3 225	36.7%	1 314	15.0%	336	3.8%	3 902	44.5%	8 778	100.0%

Contact Details

Municipal Manager	Mrs N. Dlamini	039 834 8707
Financial Manager	Mr M Mkatu	039 834 8702

Source Local Government Database

1. All figures in this report are unaudited.